



TURKISH COURT OF ACCOUNTS

2023

ACCOUNTABILITY REPORT

FEBRUARY · 2024

PREAMBLE BY THE PRESIDENT



As the guarantor of accountability and transparency in the public sector, the Turkish Court of Accounts (TCA) plays a pioneering role in establishing a corporate and strategic management approach in the public sector through its audits as well as the basic strategic documents it prepares.

In this context, the TCA attaches importance to keeping its institutional credibility high in its auditing, judicial and guiding activities, contributing to the improvement of public administration, and improving accountability and transparency to ensure effectiveness, economy and efficiency in the use of resources.

The 2023 Accountability Report has been prepared within the framework of transparency, financial transparency and accountability, and presents the institutional capacity, auditing, judicial, opinion-giving and guiding activities and other activities carried out.

Within the scope of audit activities, 583 reports were issued in 2023.

Of these reports;

- 5 were general reports,
- 410 were on public entities under general administration,
- 109 on public enterprises,
- 13 on other public entities,
- 43 on local administration companies and unions,
- 3 on other public companies.

Under judicial activities;

In 2023, a total of 481 judicial reports, including those transferred from previous years, were received by the TCA judicial departments, and 344 of these reports was judged and writs were issued.

Among the applications transferred to the Board of Appeals from previous years and those received in 2023, 3,766 files were examined for appeal and judgments were rendered.

Within the scope of guidance and other activities;

In addition to the guidance activities carried out during the audit process, training activities were organized for public entities. In addition, some of the regulatory actions taken by public entities to comply with the findings, recommendations and judicial decisions of the TCA are also included in the report.

The 2023 Accountability Report includes the implementation results of the 2023 Performance Program, which was put into practice with the understanding of supporting the development of transparency, lawfulness and accountability in public administration, and general and financial information of our Institution.

Respectfully announced to the public.

Metin YENER
President of the TCA

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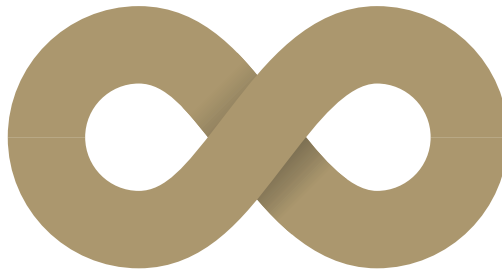
GENERAL INFORMATION

2023 ACCOUNTABILITY REPORT

A- MISSION and VISION

MISSION

To conduct audits and trials and provide guidance with the aim of contributing to accountability and financial transparency in public.



VISION

The vision of the TCA is to continuously improve and develop itself with the experience gained from its rooted past and to serve for a better public administration.

B- MANDATE, DUTIES AND RESPONSIBILITIES

The budget is the authority provided for estimating revenues and expenses, collecting revenues and making expenses for a specific period of time. At the state level, budgets are the laws, which regulate the granting of permissions and authorities to the executive by the legislative branch on an annual or multi-annual basis for the collection of public revenues and making expenses. This permission and authority is essentially granted in line with the power of the purse that the legislative branch uses on behalf of the public.

While the authority granted for the implementation of the budget is a significant component of this right, monitoring the implementation results is another significant component. In this respect, power of the purse is complemented by the enactment of the Budget Law, monitoring of budget practices and audit of budget results.

The Turkish Grand National Assembly (TGNA) uses its right for the audit of budget implementation results through discussing and finalizing the draft central government final account law, statement of general conformity prepared by the Turkish Court of Accounts (TCA) in relation to this and audit reports on public entities. Statement of General Conformity is prepared in consideration of the reports of external audit conducted by the TCA on behalf of the TGNA, accountability reports of public entities and the general accountability report and is submitted to the TGNA. The TCA contributes to the development of budget audit system and public financial management and control by providing findings and recommendations for the promotion of transparency and accountability during the use of the power of the purse.

Mandate, duties and responsibilities of the TCA in relation to the use of the power of the purse are regulated by a body of legislation, and the main legal provisions are as follows.

Constitution of the Republic of Türkiye

Article 160 under V. Court of Accounts in the chapter titled "Judicial Power" states that "The Court of Accounts shall be charged with auditing, on behalf of the TGNA, revenues, expenditures, and assets of the public administrations financed by central government budget and social security institutions, with taking final decisions on the accounts and acts of the responsible officials, and with exercising the functions prescribed in laws in matters of inquiry, auditing and judgment".

Article 161 under I.A. Budget and Accounts in the chapter titled "Financial Provisions" states that "Central government final accounts bill shall be submitted to the TGNA by the President of the Republic within six months as of the end of the relevant fiscal year. The Court of Accounts shall submit its statement of general conformity to the Grand National Assembly of Türkiye within seventy-five days of the submission of the final accounts bill to which it is related. Also, it is

prescribed that the submission of the statement of general conformity to the TGNA shall not preclude the ongoing audits and trials of accounts".

Article 165 titled "Scrutiny of state economic enterprises" states that "the principles governing the scrutiny of the accounts of public institutions and partnerships where more than half of the capital directly or indirectly belongs to the State, by the TGNA, shall be regulated by law".

Article 69 titled "Principles to be observed by political parties" under the chapter of "Political Rights and Duties" states that "The auditing of acquisitions, revenue and expenditure of political parties by the Constitutional Court in terms of conformity to law as well as the methods of audit and sanctions to be applied in case of inconformity to law shall be indicated in law, and the Constitutional Court shall be assisted by the Court of Accounts in performing its task of auditing".

Public Financial Management and Control Law No. 5018

Article 68 titled "External audit" of this Law is as follows;

- 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.
- External audit is performed in accordance with the generally accepted international auditing standards by carrying out the following;
 - 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,
 - 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 prepared 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 General Evaluation Report on External Audit by taking into account the audit reports and replies given thereto, and present it to the TGNA.
- 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.

TCA Law no. 6085

Article 4 titled "Audit area" of this Law stipulates the following with respect to the TCA.

The TCA audits:

- Public administrations within the scope of the central government budget and social security institutions, local administrations, joint stock companies established by special laws or Presidency decrees and with capitals directly or indirectly owned by the public sector and other public administrations (with the exception of professional organizations having a public status),
- All types of administrations, organizations, institutions, associations, enterprises and companies affiliated to, or founded by these administrations or those of which the abovementioned administrations are directly or indirectly partners,
- 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,
- All public accounts, including private accounts, funds, resources and activities regardless of whether these are in the public administrations budget.

The audit of the above-mentioned companies, of which public share is less than 50% directly or indirectly and which are subject to independent audit as per relevant legislation, their subsidiaries and the affiliated partners, is conducted on the basis of independent audit reports that are prepared as per the relevant legislation and submitted to the TCA. The TCA submits to the TGNA the report it will prepare based on the independent audit reports submitted exclusively to the TCA.

TCA also audits 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 State Economic Enterprises and Funds by the Turkish Grand National Assembly, dated 02.04.1987, shall be performed within the framework of the procedures and principles indicated in this Law and other laws.

As per Article 5 titled “Duties of the TCA”, the TCA;

- Audits the financial activities, decisions and transactions of public administrations within the framework of accountability and submits accurate, sufficient, timely information and reports to the TGNA on the results of these audits.
- Audits 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 takes final decision on matters related to public loss arising from the accounts and transactions of those responsible.
- Submits the Statement of General Conformity to the TGNA.
- Performs the duties of examining, auditing and taking final decision prescribed by laws.

In accordance with Article 6 titled “Competences of the TCA”;

- In performing its duties prescribed by this Law or other laws, the TCA is 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.
- 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.
- TCA is 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 to commission experts when needed.
- 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.

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

Article 31 titled "Provisional assignment" states that "In cases when needed during the performance by the Constitutional Court of its duties as given to it by the Constitution and in this Code; judges, prosecutors and auditors of the TCA, of those working at public institutions and organizations who hold the status of civil servant and other public officials can be assigned to the Court".

Article 55 titled "Financial supervision of political parties" states that "Constitutional Court receives help from the TCA so as to supervise the acquisition of property of political parties and the legality of the revenues and expenditures thereof, the Court delivers the documents sent to it for examination to the Presidency of the TCA and reports concerning the examination that has been carried out at the TCA are returned to the Court for ruling".

Law no. 6271 on Presidential Elections

Article 14 titled "Aid to Candidates" stipulates that information and documents related with aids and donations with electoral accounts are presented to Supreme Election Council within ten days following the finalization of results, Supreme Election Council examines the electoral accounts in a month and determines deficiencies if any, or whether the above-mentioned limits have been exceeded and gives candidate an appropriate duration to eliminate such deficiencies and while undertaking this mission, it may take assistance from the TCA or any other related institutions.

C- INFORMATION ON THE TCA

1. PHYSICAL STRUCTURE

The TCA delivers service in its main building in Balgat/Ankara, which belongs to the Treasury and has a usage area of 96.000 m². In addition, it has archive areas at METU and Gölbaşı.

There are 688 houses allocated for the use of the TCA personnel, and there are 2 training and social facilities in Antalya/Manavgat and Ankara/Gölbaşı. Also, it has 59 vehicles.



2. ORGANIZATIONAL STRUCTURE

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

The TCA's Presidency consists of the President, deputy presidents and directors general.

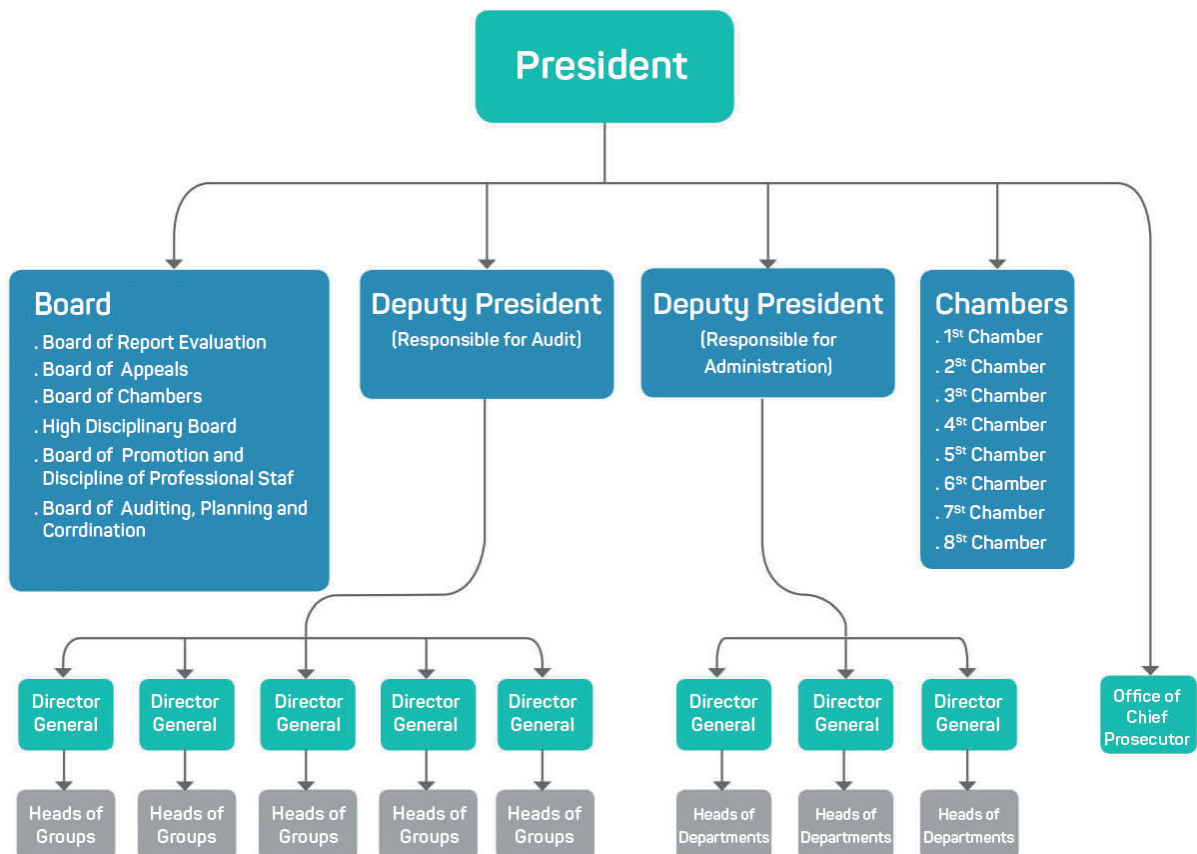
The president assigns two deputy presidents out of the members of the TCA. One of them is responsible for audit while the other one is responsible for administrative issues.

The audit and audit support groups work under the directors general. Audit groups are formed on the basis of budget types.

The judicial bodies are the General Assembly, the Board of Appeals and the chambers.

The decision-making bodies are the General Assembly, the Board of Audit, Planning and Coordination, the Board of Report Evaluation, chamber, the Board of High Discipline, and the Board of Professional Staff Promotion and Discipline.

ORGANIZATION CHART



3. TECHNOLOGY AND INFORMATION INFRASTRUCTURE

Information technology activities are carried out with the vision of meeting corporate functions and administrative needs by making effective and safe use of developing technologies.

3.1. Information Infrastructure

The widening audit area of the TCA and the widening data volumes bring forth the need to use IT in the processes for information generation, storage, processing, reporting and decision making. For this reason, the TCA carries on its works for using IT in all phases of audit and management and increasing its efficiency.

The main principles adopted in this regard include making the services delivered easily accessible, adapting them to the international standards, determining quality criteria, training the personnel in areas where services are provided, performing competence tests and end user satisfaction.

An infrastructure has been developed for the easy operation of effective, safe and automated processes between the units through the centralization of the information for the management and control of the processes in all activities of the TCA, and works continue for its development.

3.2. TCA's Data Analysis System (VERA)

TCA's Data Analysis System (VERA) is used to analyze the financial data that is the basis for auditing. In the VERA application, auditors can directly access the pre-designed static analyses. In addition, detailed analyses can be performed from the analysis data resulting from the static analyses, and analyses that have not been analyzed before and that are at the auditor's disposal are also provided.

New analyses defined together with new data sets are included in VERA.

In parallel with the developing needs in the VERA system infrastructure, the installation and configuration work for the transition to the Big Data environment has been completed and the transformation of the transfer processes is ongoing.

3.3. Transfer of Public Entity Data

The Unified Data Transfer System (BVAS) was established to ensure that standardized data sets that are required to be sent to the TCA in accordance with the "Procedures and Principles on Submission of Public Administration Accounts to the TCA and Notification of Accounting Units and Accounting Authorities" (Procedures and Principles) and/or other legislation are received electronically.

In the BVAS application, dynamic and intelligent pre-checks have been developed to determine whether the data in the file content complies with the specified format and other rules, depending on the file and data type to be uploaded, and are updated according to the needs that arise.

The development work for the web-based version of BVAS, which is currently used as a desktop application, is ongoing.

3.4. Software Services and Infrastructure Works

Infrastructure update efforts are ongoing to simplify and unify the software infrastructures of applications serving on different platforms, to ensure that software development processes are fast and manageable, and to enable authorization management from a single center.

Personnel Management Information System (PYBS)

The development of PYBS, which was created as an enterprise resource planning (ERP) system to meet the needs of our Presidency, and the transfer of old applications to the system are ongoing.

Thanks to the presentation of administrative applications under a single system, business processes are made efficient, while data integrity and consistency are ensured, and harmony between processes is guaranteed. Resources and time are saved by eliminating repeated data entry and similar processes.

The system, which is still under development, aims to provide the following benefits;

- Higher efficiency: Simplifying and automating basic business processes to help staff do more work with fewer resources,
- Accelerated reporting: Creating reports and statistics with fast consistent data in all business areas,
- Lower risk: Facilitating regulatory regulations and risk management through central control,
- IT infrastructure management: Providing fast and easy infrastructure to applications that need to use a central database.

Public Entities Identification Application

Public Entities Identification Application has been developed and put into use in order to determine the public administrations within the scope of our Presidency's audit and to monitor their current status. The aim of this application is to ensure that the administrative information used in audit and judicial processes is to be singularized and to ensure that they work in a harmonious manner. Integration studies are ongoing.

Writ Execution Monitoring System

Writ Execution Monitoring System is used for the management of services performed by the Office of the Chief Prosecutor. Owing to the integration of this module with the modules of trial, writ and appeal, the system allows monitoring of the execution of writs and enables the addressees to view writs and send the collection statements with respect to them in the electronic environment. Development efforts are ongoing to ensure the use of the Writ Execution Monitoring System as a sub-component in the Judicial Management System.

Electronic Document Management System (EBYS)

EBYS has been used in our institution since 2017. Within the framework of emerging institutional needs, changes, software infrastructure updates and support services continue within the scope of laws, presidential decrees, regulations, directives, etc.

Within the framework of these services, approximately 1,750 support requests were met in 2023.

3.5. Information Security Management System (BGYS)

The ISMS covering the business processes of the Information Processing Unit has been established and is operational. The recertification process has been completed by switching from the TS ISO/IEC 27001:2013 version to the TS ISO/IEC 27001:2022 version. In this context, the Information Security Management System Directive has been revised, updated and entered into force. Periodic document review and updates, information asset inventory update, information security risk assessments, studies to increase information security awareness, corrective action, target and performance management, opportunity management, change management, violation management, etc. processes are being operated and internal and external audits have been carried out in our unit in accordance with ISO 27001 standards.

Within the scope of compliance studies with the Information and Communication Security Guide published by the Presidency Digital Transformation Office, relevant documents have been prepared and inspection activities have been carried out as required by the guide. The documents and report regarding the inspection activities have been uploaded to the Digital Transformation Office BIGDES system.

Information and Communication Security Guide version updates are closely monitored and compliance studies are carried out in an integrated manner with the guide.

Cyber Incident Response Team (SOME) studies are ongoing, and detected malware and threats have been dealt with. Necessary measures have been taken regarding cyber security intelligence notifications sent by the National Cyber Incident Response Center (USOM).

All alarms generated in security devices and related rules (correlations) triggered in Security Information and Event Management (SIEM) devices have been examined and necessary precautions have been taken. All work carried out is kept in periodic reports. Planned work has been carried out for security updates followed within the scope of SOME.

Personal data processing inventories have been created within the scope of KVKK and the relevant directorates have been asked to fill these inventories within the scope of business processes. As a result of the filled inventories, the relevant data has been entered into the Personal Data Protection Authority VERBIS system.

3.6. Business Continuity Management System (iSYS)

Improvement works continue for the "Disaster Recovery Centre (FKM)" developed with the aim of ensuring that institutional processes run without loss and interruption in a safe environment. Two FKM transition exercises were carried out without any problems in 2023.

3.7. Audit Management Program (SayCAP)

Used as an audit management program, SayCAP guarantees that audit processes are planned, executed, documented, and managed in line with the audit manuals and international standards.

SayCAP was developed for being used in the automation, management and reporting of audit processes of all public entities including public enterprises, with the aim of meeting needs such as planning, documentation, authorizations, access to information sources, archiving, quality control, communication, steering, and reporting. The software is constantly updated and improved in consideration of the changing reporting requirements and in line with international standards on auditing, changes in audit manuals and the decisions of the Audit, Planning and Coordination Council.

The SayCAP application, which was designed and used as a desktop application, is currently being developed into a web-based application in line with developing technologies.

3.8. Institutional File Sharing and Management Software

The Information and Communication Security Circular published by the Presidency states that "Data related to the public institutions and entities will not be stored in cloud storage services except for the special systems of the institutions themselves or local service providers under the control of the institutions", in line with this, local and national software solutions are used in the system infrastructure of our institution. The software enables access to institutional files through mobile devices or computers regardless of their locations and also allows safe exchange of files among institutions

3.9. Network Structure and Hardware

Planning studies have been carried out to simplify the security architecture used in the network infrastructure and ensure its compatibility with newly developed technologies, and improvement studies will be carried out in the network infrastructure and security architecture with the newly procured devices.

4. HUMAN RESOURCES

The TCA's human resources consist of the professional staff, Chief Prosecutor and prosecutors and administrative staff.

The professional staff of the TCA are the President of the TCA, chairmen of chambers and members and auditors.

The TCA's President is elected by the General Assembly of the TGNA as per the Law no.6085. Deputy Presidents who are appointed by the President out of members also have the status of chairman of chamber.

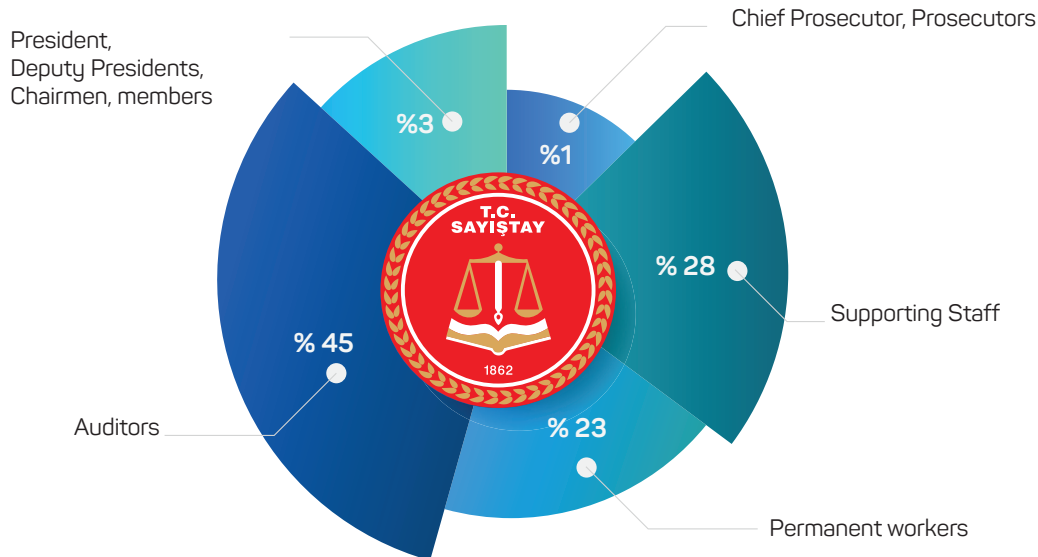
The members are elected by the General Assembly and the TGNA as per the Law no.6085. Auditors are appointed by the TCA President on the basis of the results of the preliminary exam and written exam held by the Student Selection and Placement Centre (ÖSYM) as well as the interviews held by the TCA out of those candidates who have graduated from one of the faculties of law, political science, economics, management and economics and administrative sciences or any other four-year faculty or school at home or abroad that the Council of Higher Education certifies in terms of education.

The TCA's Chief Prosecutor and prosecutors are appointed by the President of the Republic of Türkiye.

The administrative staff are appointed by the TCA President as per the Civil Servants Law no.657.

General Breakdown of the Personnel by Cadre and Positions¹

The TCA has 1 President, 2 Deputy Presidents, 8 Chairmen of Chambers, 48 Members, 1 Chief Prosecutor, 11 Prosecutors, 821 Auditors, 509 Supporting Staff, and 412 Permanent Workers, in total 1.813 persons



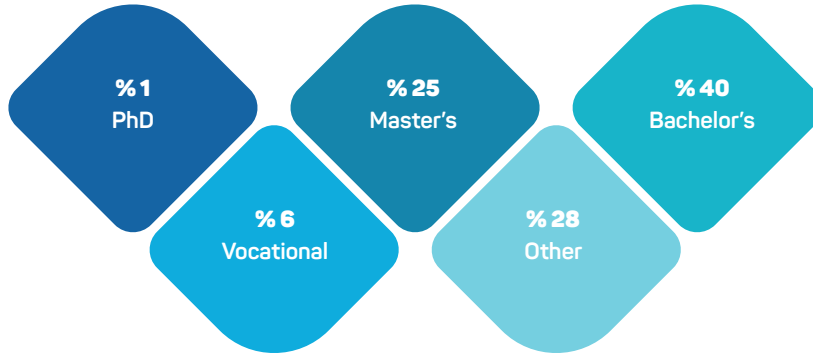
¹ The number of members is given according to the total number of positions; other members are given according to the number of filled positions.

Breakdown of the Personnel by Age

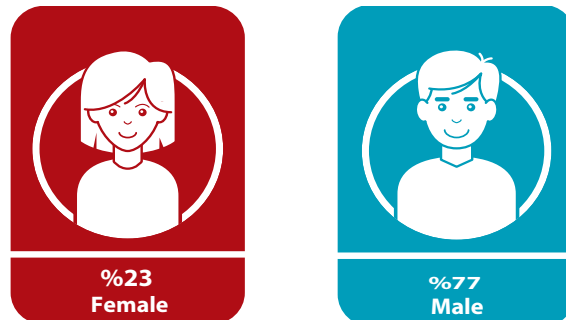


Breakdown of the Personnel by Education

24 staff members have PhD degree, 457 have master's degree, 722 have bachelor's degree, 97 personnel are graduates of vocational schools while 513 personnel are graduates of high school and secondary school.



Breakdown of the Personnel by Gender



Of the 1.813 staff members, 408 are female and 1.405 are male.

5. SERVICES DELIVERED

The TCA contributes to the establishment of good management principles in public financial management and to the realization of transparency and accountability in management while performing the services of auditing, reporting, trial and giving opinion and guiding.

5.1. TCA's Audits and Audit Reports

5.1.1. 2022 Audits and Audit Reports

The 2022 Audit Program was prepared by the Board of Auditing, Planning and Coordination in line with the TCA Law no. 6085 by making a risk assessment and by considering the priorities in the development plans and annual programs, the expectations of the public and the audited public entities, the quality and quantity of activities, budget sizes, audit frequencies, denunciations and complaints, and the results of previous audits. As per the schedule envisaged in the TCA Law no.6085, the audit activities that started in the scope of the 2022 Audit Program were finalized in 2023, and audit reports were prepared. Audit activities were conducted through Audit Management Program (SayCAP).

Audit of Public Entities

Audits conducted in the public entities in 2022 aimed at:

- detecting the compliance of the accounts and transactions of public entities with the laws and other legal regulations,
- obtaining reasonable assurance regarding whether the financial reports and statements give a true and fair view of the results of the transactions and activities of a public entity, y evaluating the financial management and internal control systems,
- measuring activity results in relation to the objectives and indicators determined by the public entities

Audits were conducted according to a risk-oriented audit approach in order to obtain audit evidence regarding the accuracy, reliability and appropriateness of the financial statements of public entities and the accounts and transactions in those statements. Audits were performed by applying the proper audit procedures and techniques and by making risk assessments

The TCA's audits of the public enterprises;

- deliver opinion on whether the accounts and transactions and financial reports and statements of the public enterprise show the financial situation and activity results of the enterprise in an accurate and reliable manner in all material aspects in line with financial reporting standards,
- detect whether the revenues, expenditures, balance sheet accounts and other transactions of the enterprise are in compliance with laws and other legal arrangements,
- assess whether these enterprises are managed autonomously in line with the principles of efficiency and productivity in accordance with the rules and requirements of economy so that they can be beneficial to the national economy,
- assess whether the activities of the enterprise are in compliance with the legislation, long-term development plan and implementation programs of the plan so as to guarantee that it achieves its founding purposes.

The audit of public enterprises for 2022 was conducted within the scope of Law no. 6085 and Law no. 3346. The annual reports of the audited enterprises were prepared with justifications and comparisons including the opinions that provide the basis for the acquittal/non-acquittal of transactions, balances, final accounts and executive boards, or the submission of these for general discussion and submitted to the Committee on State Economic Enterprises within the TGNA.

Audited Public Entities

In the 2022 Audit Program, audits were carried out in 634 public entities. However, audit reports could not be prepared for 56 of these entities located in the provinces affected by the earthquake on 6 February 2023, as the audit reporting processes could not be completed.

The 2022 Audit Program covered;

- 39 general budget entities,
- 106 special budget entities -A: Council of Higher Education, universities and High-tech Institutes,
- 42 special budget entities -B: other special budget entities,
- 11 regulatory and supervisory institutions,
- 2 social security institutions,
- 11 special provincial administrations
- 23 metropolitan municipalities,
- 26 metropolitan subsidiary administrations
- 22 provincial municipalities,
- 116 district municipalities,
- 43 local administrative unions and companies,
- 6 departments of investment monitoring and coordination,
- 6 development agencies,
- 13 other public entities
- 3 other public companies

Audits were conducted in 469 public entities in total (annex- 1) and audit reports were prepared.

In 649 public entities on which regularity audits were conducted, financial audit and compliance audit were performed as well and issues detected with respect to public loss were included into the judicial reports

In addition, 109 public enterprises were audited within the scope of the 2019 Audit Program, and audit reports were prepared (annex-2)

At the end of the audits conducted in 2022, rates of the audited public entities in terms of budget/ balance sheet sizes are as follows;

- General budget entities %100,
- Special budget entities -A: Council of Higher Education, universities and High-tech Institutes %97,
- Special budget entities -B: other special budget entities
- %100,
- regulatory and supervisory institutions %100,
- social security institutions %100,
- metropolitan municipalities %100,
- metropolitan subsidiary administrations %100,
- provincial municipalities %44,
- district municipalities %42,
- special provincial administrations %25,
- public enterprises %100,
- development agencies %18,
- departments of investment monitoring and coordination %27,
- other public entities %99

Reports Prepared as a result of the Audits

Reports prepared after the audits conducted in 2022 and the actions taken with respect to these reports are as follows:



Statement of General Conformity

Statement of General Conformity is the audit and assessment opinion delivered by the TCA on the draft Final Account Law, which is prepared by the Ministry of Treasury and Finance and is the tool of the TGNA for using its authority to approve the implementation results of the budget law, in accordance with the form of the central government budget law and in consideration of the accounting records.

2022 Statement of General Conformity was submitted to the TGNA, sent to the Ministry of Treasury and Finance and Presidency of Strategy and Budget and made public on the website of the TCA on 6 September 2023.

General Evaluation Report on External Audit

This is the evaluation report including the general information on audit and the matters found to be important and general in the audit reports as well as the other financial matters that Turkish Court of Accounts has deemed appropriate to be addressed.

It was submitted to the TGNA, sent to the Ministry of Treasury and Finance and Presidency of Strategy and Budget and made public on the website of the TCA on 6 September 2023.



General Evaluation Report on Accountability

This report contains assessments made on the accountability reports sent by public entities, the local administrations general accountability report prepared by the Ministry of Environment and Urban Planning and the General Accountability Report prepared by the Presidency of the Strategy and Budget in consideration of the audit results.

It was submitted to the TGNA, sent to the Ministry of Treasury and Finance, Ministry of Environment and Urban Planning and Presidency of Strategy and Budget and made public on the website of the TCA on 6 September 2023.

General Evaluation Report on Financial Statistics

This is the evaluation report including the assessments on the financial statistics published by the Ministry of Finance in terms of preparation, publication, accuracy, reliability and conformity to the predetermined standards.

It was submitted to the TGNA, sent to the Ministry of Treasury and Finance and Presidency of Strategy and Budget and made public on the website of the TCA on 14 September 2020.





General Report on Public Enterprises

As per the last paragraph of Article 43 of the Law no.6085, the general report encompassing the results of annual activities of the audited enterprises is announced every year to inform the public.

Within this scope, the 2022 General Report on Public Enterprises was published on the website of the TCA.

AUDIT REPORTS ON PUBLIC ENTITIES

198 audit reports on public entities within the scope of central government and 24 audit reports on social security institutions and other entities – 222 reports in total – were submitted to the TGNA, sent to the relevant public entities.

As for local administrations, a total of 241 audit reports were sent to the relevant public entities for being discussed in their assemblies, reports for 6 departments of investment monitoring and coordination were sent to the Ministry of Interior and relevant governorships.

All audit reports are available on TCA website.

AUDIT REPORTS ON PUBLIC ENTERPRISES

109 audit reports on public enterprises were sent to the TGNA and relevant entities.

2022 TGNA EXTERNAL AUDIT GENERAL EVALUATION REPORT

The 2022 TGNA external audit report was prepared and submitted to the Presidency of the TGNA.

SUBSTANTIAL EXAMINATION REPORTS ON POLITICAL PARTIES

92 substantial examination reports on political parties were completed and sent to the Presidency of the Constitutional Court.

JUDICIAL REPORTS

In 2023, 481 judicial reports concerning public entities were transferred to the relevant trial chambers.

Judicial Reports Prepared in 2022

Judicial reports are brought before the trial chambers, which take the final decision on the reports. The writs, which are prepared according to the results of judicial reports and related to the personal financial responsibility, are notified to the relevant people according to the provisions of Notification Law. As per the legislation, judicial decisions are made public on the TCA website.

Eight chambers of the TCA received 481 judicial reports in total in 2022 along with those remaining from previous years, and judgments were passed and writs were issued on 344 of these reports

Financial Audit Reports on Political Parties

As per the Law no.6216, the TCA assists Constitutional Court in the financial audit on the political parties. This audit is conducted on the final accounts of the parties. Political parties prepare their final account statements and submit them to the Constitutional Court by the end of June. The Constitutional Court sends these statements to the TCA for examination

The first examination process begins after the final account files of political parties are sent to the TCA by the Constitutional Court. The first examination reports are sent to the Constitutional Court within two months.

After the initial examination by the Constitutional Court, if there are no errors, deficiencies or omissions in the final account or that they have been corrected in accordance with the procedure, a decision is made to do a substantial examination and the documents are sent to the TCA for the preparation of substantial examination. The substantial examination reports prepared by the TCA are sent to the Constitutional Court for a decision.

In this regard, regarding the financial audits of political parties in 2023;

- ✓ 14 reports for the final accounts of 2019,
- ✓ 55 reports for the final accounts of 2020,
- ✓ 23 reports for the final accounts of 2021

In total, 92 substantial examination reports and 2 additional reports for 2018 and 102 first examination reports were completed and sent to the Presidency of the Constitutional Court



Findings Detected at the end of Audits

Findings of the 2022 Audits

Out of 8289 audit findings reported in 2023 in relation to the 2022 audits; 7836 findings were detected in the regularity audits, and 453 in the audits on public enterprises

The examination of findings of regularity audits by the types of findings shows that the rate of errors related to compliance with legislation is 68,62%, the rate of errors related to financial reports and statements is 28,68% and the rate of errors related to internal control systems is 2,71%.

Findings related to Regularity Audit

Out of the points determined at the end of the regularity audits conducted by the TCA;

- Matters that are considered to be against accounting and financial reporting legislation and directly affect financial statements are classified under the title of "Errors Affecting Financial Statements and Reports",
- Matters that are considered to be against the legislation by which the public entity is bound although they do not directly affect financial statements are classified under the title of "Errors related to Compliance",

In addition, all of them are included in the reports as findings (criticism). Reports aim to improve public management and contribute to accountability by providing guiding suggestions for public entities in relation to the criticisms included in the reports. The numbers of findings by the types of errors in question are given in the following table:

Table 1: Number of Findings related to Regularity Audit

Type of error	Public Entities under Central Government (number)	Social Security Institutions and Other Entities (number)	Local Administrations (number)	Total (Quantity)
Errors Affecting Financial Statements and Reports	846	26	1.375	2.247
Errors related to Compliance	1.617	32	3.728	5.377
TOTAL	2.463	58	5.103	7.624

▪ Findings related to Internal Control Assessment

Deficiencies detected during the process of understanding and assessing the internal control systems of auditees are reported as "Errors related to Financial Management and Internal Control System". Also, reports aim to contribute to the development of internal control environment by giving suggestions on the basis of a general assessment on the internal control system of the auditee.

Finding Coding System and the Most Common Findings

Based on the duty of the TCA to inform the TGNA in an accurate, timely and adequate manner, the following statistics regarding the external audit were produced through the finding coding module within the SayCAP. The results of coding were addressed in detail in the 2022 General Evaluation Report on External Audit. Detailed information on the most common issues by budget type is given below.

Table 2: Most Common Issues Regarding Financial Reports and Tables by General Budget Entities

Finding	
1	Direct Expensing of Value Enhancement Expenditures Related to Property, Plant and Equipment by Not Recognizing in the Related Property, Plant and Equipment Accounts
2	Failure to Transfer the Completed/Provisional Acceptance of the Amounts Registered in the Construction in Progress Account to the Related Asset Account
3	Failure / Incorrect Accounting Records Regarding the Allocation of Immovables Allocated and Used with Allocation
4	Some Bank Accounts opened on behalf of the Public Administration are not included in the Accounting Records
5	Failure to Show Expenses in the Accounts for the Fiscal Year in Which They Are Accrued

Table 3: Most Common Issues Regarding Financial Reports and Statements by Council of Higher Education, Universities and High Technology Institutes

Finding	
1	Direct Expensing of Value Enhancement Expenditures Related to Property, Plant and Equipment by Not Recognizing in the Related Property, Plant and Equipment Accounts
2	Software/License/Patent/Patent/Copyright/Map Plan, Project Purchases of Intangible Rights are not recognized in the Rights Account
3	Inconsistency between the actual results of previous years' activities and the positive results of previous years' activities in the financial statements
4	Failure / Incorrect Accounting Records Regarding the Allocation of Immovables Allocated and Used with Allocation
5	Failure to Transfer the Completed/Provisional Acceptance of the Amounts Registered in the Construction in Progress Account to the Related Asset Account

Table 4: Most Common Issues Regarding Financial Reports and Statements by Local Authorities

Finding	
1	Failure / Incorrect Accounting Records Regarding the Allocation of Immovables Allocated and Used with Allocation
2	Immovables registered in the name of the Administration in the Land Registry Records are not included in the Financial Statements of the Institution (Failure to Complete Actual Inventory Processes)
3	Failure to Allocate Depreciation for Tangible Fixed Assets or Incorrect Calculation of Depreciation
4	Failure to Provision for Employment Termination Benefits
5	Software/License/Patent/Patent/Copyright/Map Plan, Project Purchases of Intangible Rights are not recognized in the Rights Account

5.1.2. Works for Improving of Audit Methodology

5.1.2.1. Receiving Data in Digital Environment

Accounting data of public entities subject to the TCA audit and the data of the public entities that prepare the personnel payrolls by using the e-payroll system of the Ministry of Treasury and Finance are received in digital environment.

Accounting Data

Pursuant to "Procedures and Principles regarding the Delivery of Public Entity Accounts to the TCA and Informing of the Accounting Units and Accounting Authorities" (Procedures and Principles) all administrations, organizations, institutions, associations, unions, enterprises, subsidiaries and companies subject to the audit of the TCA, regardless of whether they are subject to public or private law provisions, are required to submit their financial data to the TCA within the periods stipulated by the relevant legislation.

Considering the public entities within the scope of the TCA audit as well as the type and size of the data belonging to the accounts under different budget types of these entities, the need and importance to include these data into our information systems through standard data structures in regular intervals become evident. To ensure such standardization, among the data on tables, tables, tables, documents and information that public administrations are required to produce in accordance with their legislation, those that should be sent to the TCA were determined and the format (data pattern), submission period and deadlines were determined for the first time in 2010 and published in the Official Gazette. The methods of electronic submission of data sets to the TCA were reorganized by differentiating them according to the characteristics of public administrations, and the Procedures and Principles, which were updated again according to the requirements of the day, were published in the Official Gazette on 17 September 2020 and entered into force.

Public entities were divided into 5 groups on the basis of the accounting legislation that they are subject to as well as other issues resulting from their special legislations. Data sets that the public entities in each group should send to the TCA are published on bvas.sayistay.gov.tr as annexes to the Procedures and Principles.

The main method that the public entities should use while sending data to the TCA is the Consolidated Data Transfer System (BVAS). However, the Consolidated Data Book data of the public entities whose accounting systems are kept in a joint information system are received from the relevant accounting information system through database connection. (Public entities within the scope of central government budget conduct their accounting transactions through the State Accounting Information System of the Ministry of Treasury and Finance (HMB), Circulating Capital Enterprises conduct their transactions through the Circulating Capital Financial Management System (DMIS) held by the same Ministry, Special Provincial Administrations and DMICs conduct through the Information System of the Ministry of Interior and Development Agencies conduct their transactions via the Development Agencies Management System (KAYS) operated by the Ministry of Industry and Technology.) Public entities within this scope do not send their Consolidated Data Books additionally. However, they send the datasets related to the financial statements and other statements, documents and information to the TCA via BVAS.

In addition to the accounting data of public administrations under the central government budget, data on escrow, payment, appropriation, accrual, budget, letter of guarantee, collection and asset transactions are also received in accordance with the new data structure developed by HMB.

Accounting data of revolving fund enterprises whose accounting transactions are carried out in DMIS are received via FTP (File Transfer Protocol) method.

Regardless of whether they are subject to Law No. 5018 or not, public administrations that keep their accounting data in their own information systems are required to send the data sets related to the tables, documents and information listed in the relevant annex of the Procedures and Principles, including the Consolidated Data Book, to the TCA via BVAS, unless another method is notified to them.

Personnel Payment Data

Personnel payment data of the public entities within the scope of central government that issue personnel payrolls using the e-Payroll application through the Public Personnel Expenditure Management System within the Public Expenditure and Accounting Information System are received from the HMB through a hybrid method, including database connection and FTP. Data on contracted staff salaries, revolving fund payments and additional course payments are also received and made available to auditors.

5.1.2.2. Assessment of Strategic Management, Enterprise Risk Management and Internal Control System

The audit procedures were developed and incorporated into SayCAP for assessing internal control systems, enterprise risk management and strategic management in the entities and institutions within the scope of regularity audit. The aim is to use the implementation results of these procedures in the assessment of financial management and internal control systems of the auditees as well as the improvements in these systems in years.

During the audits conducted for the year 2022, strategic management, enterprise risk management and internal control systems of public entities were assessed, and results were analyzed in detail and submitted to the TGNA with the General Evaluation Report on External Audit.

5.1.3. Other Works related to Audit

5.1.3.1. Information Systems Audit

In 2023, field and reporting activities were carried out in the audits of the Ministry of Treasury and Finance "Movable Record and Management System (TKYS)" and Ankara Water and Sewerage Administration "Central Control and Data Acquisition System (SCADA)" information systems.

5.1.3.2. Audit of Funds Provided by UNICEF to Public Entities

TCA and UNICEF Türkiye Country Office signed a protocol for the audit of the funds transferred by UNICEF to the public entities on 17.04.2017. Audits conducted within the framework of the protocol aim at determining whether the expenditures made out of the UNICEF funds comply with the cooperation agreement signed between UNICEF and public entity as well as the objectives set out in the annual plans or program documents and delivering opinion on the accuracy and reliability of the financial statements related to these funds and expenditures made out of these funds.

Audited public entities are as follows:

- ✓ Ministry of Youth and Sports Directorate General for Youth Services,
- ✓ Ministry of Family, Labor and Social Services Directorate General for Family and Community Services,
- ✓ Ministry of National Education Directorate General for Teacher Training and Development,
- ✓ Ministry of National Education Directorate General for Lifelong Learning
- ✓ Ministry of National Education General Directorate of Vocational and Technical Education,
- ✓ Ministry of National Education General Directorate of Special Education and Guidance,
- ✓ Ministry of National Education General Directorate of Innovation and Educational Technologies,
- ✓ Ministry of Interior Directorate of Migration Management.

5.1.3.3. Audit of Funds Provided by UNHCR to Public Entities

A protocol was signed between the TCA and the United Nations High Commissioner for Refugees (UNHCR) on 17.04.2019 for the audit of the funds provided by UNHCR to public entities. Audits conducted within the framework of the protocol aimed at determining whether the expenditures made out of the UNHCR funds comply with the cooperation agreement signed between UNHCR and the public entity as well as the objectives set out in the annual plans or program documents and delivering opinion on the accuracy and reliability of the financial statements related to these funds and expenditures made out of these funds.

Audited public entities are as follows:

- ✓ Ministry of Interior Directorate General of Migration Management,
- ✓ Presidency for Turks Abroad and Related Communities.

5.1.3.4. Works Conducted for Big Data Analyses

Data Analysis System (VERA)

The informatics platform, called VERA, was designed to enable big data analysis in order to make more effective use of the information system in audits. This system aims to;

- ✓ Receiving the data sent by the public entities via electronic environment and giving them to auditors,
- ✓ Modeling data to enable compliance and risk analysis,
- ✓ Identifying the standard analyses required for audit and developing audit scenarios for conducting analyses on the basis of accounting and non-accounting data,
- ✓ Utilizing meaningful results obtained by analyzing data in various formats from different sources in audits,
- ✓ Increasing quality and efficiency in audit by contributing to audit management and audit processes.

Some of the analysis works conducted via VERA are as follows.

Analysis of Personnel Expenditures

A significant part of the central government budget consists of personnel expenditures.

With the analyses developed for the audit of personnel expenditures, it has become possible to audit the entirety of personnel expenditures by saving time and workforce. In this way, standardization has been achieved in the audit of personnel expenditures. In this process, the aim is to generate recommendations by assessing the achieved results as a whole and to measure the level of conformity in this respect. Similar compliance audit scenarios are planned to be developed for other current and investment expenditures of public entities as the data received electronically diversifies.

There are currently 7 groups of analyses for civil servant salaries (social security checks, social rights checks, basic salary checks, consistency checks, tax checks, payroll data checks and raise and compensation checks), 2 groups of analyses for contracted personnel payments (social rights checks and consistency checks), 4 consistency analyses linked to accounting data, and an analysis of querying appointments from exceptional civil service to other titles. In addition, civil servant payrolls, contracted personnel payrolls, revolving fund additional payment payrolls and additional course fee payrolls can be accessed through VERA.

Analysis of Accounting Data with Computer Aided Auditing Techniques

Computer-aided audit scenarios to be run centrally on accounting data and to be the basis for technical and analytical assessments have been developed and made available to auditors through VERA. Scenario groups consist of accounting analysis, financial statement analysis, data verification analysis, accounting books and statements, interoperable accounts module, sampling module and standard account fields module.

Accounting scenarios are classified according to the accounting legislation to which public administrations are subject. These data are analyzed and risky accounts are identified before the start of audit work. In this way, it is ensured that audit programs are prepared in a risk-focused manner and the effectiveness of the audit is increased. Preparation of audit scenarios for general budget and special budget public administrations subject to the Central Government Accounting Regulation was initiated in 2017, and activities to update and develop new scenarios are ongoing. Accounting data received and classified electronically from municipalities and affiliated administrations are analyzed in accordance with the Regulation on Budget and Accounting of Local Authorities.

Data for 51 special provincial administrations and investment monitoring and coordination directorates established in 30 metropolitan cities have been collected since 2019.

Accounting data for revolving fund enterprises are collected through the methods described above and analyzed in accordance with the Regulation on Budget and Accounting of Revolving Fund Enterprises.

Scenarios for development agencies have been used since 2021.

Municipality Risk Analyses

Analyses were prepared for assessing the data related to the assets, resources, budget revenues and expenditures and demographic structures of municipalities together, scoring them on the basis of the pre-determined indicators and classifying them by risk levels.

Municipalities are scored between 0-5 by the system according to the parameters determined in each risk scenario and then the total risk score is calculated.

Other Analysis Works

The scope of the Standard Account Areas study, which was piloted in previous years, was expanded and the compatibility between VERA and SayCAP was increased.

All analysis and audit scenarios in use in VERA are periodically checked and updated regarding the results and/or legislative changes.

5.1.4. 2023 Audit Program of the TCA

2023 Audit Program was prepared in line with the risk analyses conducted in consideration of the expectations of the TGNA, the public and auditees as per Article 31 of the Law no. 6085.

Audit reports on the public entities included in the 2023 Audit Program will be sent to the relevant entities and submitted to the TGNA in 2024.

As part of the 2023 Audit Program, regularity audits are conducted in 566 public entities including:

- 39 general budget entities,
- 114 special budget entities -A: Council of Higher Education, universities and High-tech Institutes,
- 42 special budget entities -B: other special budget entities,
- 11 regulatory and supervisory institutions,
- 2 social security institutions,
- 20 special provincial administrations,
- 30 metropolitan municipalities,
- 28 metropolitan subsidiary administrations,
- 27 provincial municipalities,
- 167 district municipalities,
- 61 local administrative unions and companies,
- 8 departments of investment monitoring and coordination,
- 3 development agencies,
- 13 other public entities,
- 1 other public company

In addition, 102 public enterprises are currently audited under the 2023 Audit Program.

5.2. Guiding Activities

In line with its institutional vision, realization of transparency and accountability in public administration is the main priority of the TCA. Aiming to contribute to the establishment of good governance principles in public financial management and to the strengthening of the institutional structures of public administrations, the TCA has set this as a strategic objective and demonstrated the importance it attaches to this issue. In line with this objective, the TCA continued to contribute to the good functioning and development of public financial management through its audits and other activities in 2023, and continued its guidance activities for public administrations this year as well.

The activities carried out by the TCA in relation to the guidance function can be categorized as audit and training activities.

5.2.1. Guiding Activities Conducted with Audits

While conducting audits to ensure the effectiveness of the public financial management system and the establishment of good governance principles, the TCA directly exchanges experience and information with the management of public entities and provides guidance to them. To this end, many erroneous or deficient practices identified by the auditors are shared with the public entities during the audit process, and the issues accepted by the public entities are corrected by the entities during the year. In fact, a total of 1,312 issues identified in 115 public entities (including sub-entities) during the 2022 audits were accepted by the relevant public entities and corrective actions were taken.

In addition, legislative arrangements are made in the event that the issues found by the audit teams that are related to legislative amendments are adopted by the public entities and deemed necessary. In this way, contribution is made to the functioning of public administration.

In this context, some legislative amendments made by public administrations in 2023 upon the audits conducted by the TCA and the reasons for these amendments are shown in the table below.

Table 5: Legislative Arrangements Made by Public Entities on Audit and Reasons for Amendments

NAME OF PUBLIC ENTITY	AMENDED/REGULATED LEGISLATION	JUSTIFICATION FOR CHANGE/AMENDMENT
Ministry of Family and Social Services	Home Care Assistance Regulation (R.G.: 26.05.2023 - 32202)	Determining the procedures and principles regarding the assistance to be provided for home care of disabled people in need of care
Ministry of Family and Social Services	Circular on Receivables Arising from Unwarranted Home Care Payments (24.04.2023)	Regulating the process of recovery of unjustified payments
Bursa Metropolitan Municipality	Sports Award Regulation	Definitions section and the categories and amounts to be awarded
Denizli Metropolitan Municipality	"Regulation Amending the Regulation on the Organization of Denizli Metropolitan Municipality"	Amending some articles of Denizli Metropolitan Municipality Organization Regulation in order to provide more effective and efficient services
Erciyes University	Erciyes University Procedures and Principles Regarding the Assignments to be Made within the Scope of Article 37 of the Higher Education Law No. 2547	Ensuring objectivity in the assignments made according to Article 37 of the Higher Education Law No. 2547
Espiye Municipality	Espiye Municipality Social Assistance Regulation	Identifying low-income citizens residing within the boundaries of the municipality and ensuring that they benefit from social assistance
Espiye Municipality	Slaughterhouse Directorate Duties and Working Regulations	Determining the duties, powers and responsibilities of the slaughterhouse directorate
Ministry of Youth and Sports	Ministry of Youth and Sports Scholarship Regulation (R.G.: 03.11.2023 - 32358)	Changing the success criterion for national athletes among higher education students who receive scholarships to be reported as active athletes by the Ministry
Ministry of Youth and Sports	Article 16 of the Law No. 3289 on Youth and Sports Services amended by Article 32 of the Law No. 7464 (R.G.: 02.11.2023 - 32357)	If requested by the Ministry of Youth and Sports, making it mandatory for authorized institutions to provide information on the amount of net revenue from all kinds of ticket sales
Ministry of Treasury and Finance	Amendment to the Decree of the Council of Ministers dated 30.12.2005 and numbered 2005/9916 on the Revenue Shares to be Collected from Certain State Economic Enterprises with the Presidential Decree dated 27.12.2023 and numbered 7997 (R.G.: 28.12.2023 -32413)	Regulation on revenue shares to be collected from some state economic enterprises

NAME OF PUBLIC ENTITY	AMENDED/REGULATED LEGISLATION	JUSTIFICATION FOR CHANGE/AMENDMENT
Ministry of Treasury and Finance	Central Government Budget Law No. 7489 for the Year 2024 (R.G.: 31.12.2023 - 32416 1st Repeated)	Ensuring that the provision authorizing the Minister of Treasury and Finance to determine the distribution of special-order government domestic debt securities to be issued on credit among public capital banks and public institutions and organizations, the maturity, interest and other conditions of the securities is included in the Law No. 4749, which is the relevant law regulating the powers and responsibilities of the institution, instead of the Budget Law
Istanbul Metropolitan Municipality	Istanbulkart Regulation in Transportation	Ensuring effectiveness and efficiency in Istanbulkart processes
Istanbul Metropolitan Municipality	Public Transportation Services Branch Directorate Duties and Working Regulations	Revising the organizational structure, legal status, duties, authorities, working procedures and principles of the Public Transportation Services Branch Directorate
Istanbul Metropolitan Municipality	Logistics Management and Terminals Branch Directorate Duties and Working Regulations	Determining the duties and working procedures of the Logistics Management and Terminals Branch Directorate
Istanbul Metropolitan Municipality	IBB Road Freight Transportation Directive	Updating the operating procedures and principles of freight vehicles within the borders of Istanbul Metropolitan Municipality to respond to new emerging needs
Istanbul Metropolitan Municipality	Proposal for revision of the Directive on Car Buying-Selling and Auto Showrooms	Revision of the Directive on Car Buying-Selling and Auto Showrooms in line with the provisions of the changing legislation
Istanbul Metropolitan Municipality	Revision of UKOME Decision No. 2010/5-1 for speed bands and raised pedestrian crossing elements that are being implemented throughout Istanbul	Establishing a standard for speed bump applications
Istanbul Metropolitan Municipality	IBB Regulation on Determination of Participation and Route Maintenance Fees for the Establishment of Telecommunication Infrastructure Facilities and Joint Use of these Facilities and Right of Way	Ensuring that the right-of-way fees for arterials under the responsibility of district municipalities are transferred to the relevant district municipalities
Istanbul Metropolitan Municipality	IBB Regulation on Social Affairs and Aid Principles	Ensuring that in-kind and cash aids reach all citizens effectively and efficiently

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NAME OF PUBLIC ENTITY	AMENDED/REGULATED LEGISLATION	JUSTIFICATION FOR CHANGE/AMENDMENT
Istanbul Metropolitan Municipality	Istanbul Metropolitan Municipality Higher Education Student Dormitory Regulation	Including dormitory services in the fields of activity of the Directorate of Youth and Sports
Istanbul Metropolitan Municipality	General Specifications for Construction Works Implementing Regulation on Construction Tenders	Ensuring efficiency in tender processes by defining micro-zonation projects as "construction works"
Istanbul Metropolitan Municipality	Directive on Expenditure and Tender Authorities	Authorization arrangement for the return of expenditure/tender files that are not deemed appropriate to use the allowance to the relevant unit
Public Oversight, Accounting and Auditing Standards Authority	The Decision of the Public Oversight, Accounting and Auditing Standards Board dated 22/08/2023 and numbered 75935942- 050.01.04-[01/18742] has been amended and corrected based on the letter of the Public Oversight, Accounting and Auditing Standards Authority dated 24/08/2023 and numbered E-65445614-100-18983. (R.G.: 25.08.2023 – 32290)	Determination of the fee tariffs to be applied in independent audit services
Kayseri Metropolitan Municipality Water and Sewerage Administration (KASKİ) General Directorate	Tariff Regulation	Facilitating the collection of the Agency's receivables
Ministry of Culture and Tourism General Directorate of Foundations	Article 12 of the Procedures and Principles for the Procurement of Goods and Services for the Repairs and Restoration of Foundation Cultural Assets and Landscaping, which was put into effect by the Presidential Decree dated 30/10/2018 and numbered 263 (RG-24.03.2024-32142)	Ensuring that foundation cultural assets and buildings damaged in natural disasters such as earthquakes are restored immediately
Ministry of Culture and Tourism General Directorate of Foundations	Law No. 5737 on Foundations/ Article 20	In accordance with the findings of the regularity audit report of the TCA, making arrangements in long-term leasing transactions in return for investment
Ministry of Culture and Tourism General Directorate of Foundations	Article 38 of the Regulation on Foundations (RG-18.4.2023-32167)	Reorganizing the declaration periods and principles for foundations in accordance with the findings in the regularity audit report of the TCA

NAME OF PUBLIC ENTITY	AMENDED/REGULATED LEGISLATION	JUSTIFICATION FOR CHANGE/AMENDMENT
Ministry of Culture and Tourism General Directorate of Foundations	Articles 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109 and 110. Foundations By-law (RG-18.4.2023-32167)	Ensuring that the election process of the representatives to be elected to the Council of Foundations is carried out electronically via e-government
Ministry of Culture and Tourism General Directorate of Foundations	Amendment to Article 2 of the Principles on the Employment of Contracted Personnel by Presidential Decree No. 6966	Presidential Decree No. 6966 Amending Annex Article 2 of the Principles on the Employment of Contracted Personnel and authorizing the Directorate General of Foundations to determine the procedures and principles regarding the recruitment of contracted personnel
Ministry of Culture and Tourism	Ministry of Culture Revolving Fund Law	Amending Article 3 on the grounds that stamp tax will be deducted from the appropriations transferred by DÖSIM to ministry units
Ministry of Culture and Tourism	Regulation on Assistance to Projects of Private Theaters	Adding "real persons" to the definition of "private theater" so that real persons can also benefit from the aid provided to private theaters
Muğla Metropolitan Municipality	Regulation on Advertisement and Advertising Practices	Revision of the article stating that the works and procedures for the removal of advertising elements, which are under the responsibility of the Department of Public Works, will be carried out by the Department of Support Services
Muğla Metropolitan Municipality	Amendment to the Regulation on the Duties, Working Procedures and Principles of the Department of Press, Publications and Public Relations	Closing the Press and Publications Branch Directorate and replacing it with the Press and Public Relations Branch Directorate
Muğla Metropolitan Municipality	Amendment to the Regulation on the Duties, Working Procedures and Principles of the Department of Press, Publications and Public Relations	Establishing the Department of Mukhtar Affairs by closing the Mukhtar Affairs Branch Directorate
Muğla Metropolitan Municipality	Muğla Metropolitan Municipality Department of Support Services Regulation on Organizational Structure, Working Procedures and Principles	Major maintenance and repairs of Metropolitan Municipality's service buildings and facilities will be carried out by the Department of Support Services
Muğla Metropolitan Municipality	Muğla Metropolitan Municipality Regulation on the Duties, Procedures and Working Principles of the Department of Public Works	Change in the organization chart
Muğla Metropolitan Municipality	Regulation on Duties, Authorities, Working Procedures and Principles of the Department of Zoning and Urbanization	Restructuring of the department

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NAME OF PUBLIC ENTITY	AMENDED/REGULATED LEGISLATION	JUSTIFICATION FOR CHANGE/AMENDMENT
Muğla Metropolitan Municipality	Muğla Metropolitan Municipality Directive on Structuring in Rural Settlement Areas without Implementation Zoning Plan	Ensuring compliance with the relevant legislation and revising the Directive in line with the requests from District Municipalities
Muğla Metropolitan Municipality	Muğla Metropolitan Municipality Disaster and Emergency Coordination Center (AKOM) Regulation on Working, Procedures and Principles	Establishing a disaster supreme board, updating the duties of the coordinator Department Head and AKOM Branch Manager
Muğla Metropolitan Municipality	Regulation on the Organizational Structure and Working Principles of the Department of Health and Social Services	Assembly Decision dated 10.08.2023 and numbered 193
Muğla Metropolitan Municipality	Regulation of Green Area Planning, Construction and Maintenance Branch Directorate	Adding Green Area Planning, Construction and Maintenance Branch Directorate to the Department
Muğla Metropolitan Municipality	Muğla Metropolitan Municipality Presidency Intercity Bus Terminals Regulation	To determine the duties and powers, working areas, procedures and principles of the road passenger terminal businesses within the borders of Muğla Metropolitan Municipality
Muğla Metropolitan Municipality	Regulation on the Working Procedures and Principles of the Department of Transportation	Determining the working procedures and principles of the Department of Transportation
Muğla Metropolitan Municipality	Muğla Metropolitan Municipality Regulation Amending the Regulation on the Training of Candidate Civil Servants	Changing authorities and responsibilities related to the training of probationary officers
Muğla Metropolitan Municipality	Muğla Metropolitan Municipality Regulation Amending the In-Service Training Regulation	Changing authorities and responsibilities related to in-service training
Muğla Metropolitan Municipality	Muğla Metropolitan Municipality Human Resources and Training Department Regulation on Working Procedures and Principles	Changes in the authorities and responsibilities related to the field of duty of the Department
Privatization Administration	Regulation on Organization and Duties of the Privatization Administration (R.G.: 29.05.2022 – 31850)	Harmonization of the secondary legislation regarding the Privatization Administration and the Privatization Fund with the Presidential Decree No. 4

NAME OF PUBLIC ENTITY	AMENDED/REGULATED LEGISLATION	JUSTIFICATION FOR CHANGE/AMENDMENT
Privatization Administration	Privatization Administration Regulation on Disciplinary Officers (R.G.: 29.05.2022 - 31850)	Harmonizing the secondary legislation on the Privatization Administration and Privatization Fund with the Presidential Decree No. 4
Privatization Administration	Privatization Fund Regulation (R.G.: 29.05.2022 - 31850)	Harmonizing the secondary legislation on the Privatization Administration and Privatization Fund with the Presidential Decree No. 4
Privatization Administration	Regulation on Value Determination and Tender in Privatization Practices (R.G.: 29.05.2022 - 31850)	Harmonizing the secondary legislation on the Privatization Administration and Privatization Fund with the Presidential Decree No. 4
Privatization Administration	Regulation on the Principles and Procedures to be Applied in Consultancy Services Tenders within the Scope of Law No. 4046 (R.G.: 29.05.2022 - 31850)	Harmonizing the secondary legislation on the Privatization Administration and Privatization Fund with the Presidential Decree No. 4
Ministry of Health	Regulation on the Supervision of Private Health Facilities (R.G.: 17.11.2023 - 32372)	Regulating the procedures and principles regarding the inspection of private healthcare facilities for compliance with the relevant legislation and the policies and regulations determined by the Ministry of Health and the administrative sanctions to be imposed
Health Sciences University	Health Sciences University Housing Allocation Directive (18.04.2023)	Regarding the issues identified in the 2022 audit; making arrangements due to the inadequacy of the current directive
Social Security Institution	Article 36 of Law No. 7491 on Amendments to Certain Laws and Decree Laws (R.G.: 28.12.2023 - 32413)	Extension for 5 years of VAT exemption for the acquisition and transfer of immovables against premium debts within the scope of provisional Article 41 of the Social Security and General Health Insurance Law No. 5510
Social Security Institution	Regulation on Electronic Sales of Social Security Institution Immovable Properties (R.G.: 15.04.2023 - 32164)	Accelerating the sale of immovable properties owned by the Agency and purchased for sale against premium debts within the scope of provisional Article 41 of the Social Security and General Health Insurance Law No. 5510

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NAME OF PUBLIC ENTITY	AMENDED/REGULATED LEGISLATION	JUSTIFICATION FOR CHANGE/AMENDMENT
General Directorate of Turkish Railways	Provisional Article 2 added to Law No. 4749 by Article 42 of Law No. 7491 on Amendments to Certain Laws and Decree Laws (R.G.: 28.12.2023 - 32413)	TCDD Genel Müdürlüğü'nün ikrazlı dış kredilerinden kaynaklı borçlarının ödenmemiş sermayeye mahsuben tasfiye edilmesi gerekliliği
Tokat Gaziosmanpaşa University	Preliminary Financial Control Procedures Directive	Establishing an internal control unit within the organization and making the necessary arrangements for pre-financial control before expenditure
Turkish Historical Society	Provisional Article 48 of Civil Servants Law No. 657 (R.G.: 26.01.2023 - 32085)	Personnel staffing regulation
Türkiye Labor Agency	Law No. 7431 on Amendments to the Social Security and General Health Insurance Law, Certain Laws and Decree Law No. 375 (R.G.: 13.01.2023 - 32072)	Updating employment incentive programs and practices
Türkiye Labor Agency	Regulation on the Procedures and Principles Regarding the Execution of Active Labor Force Services (R.G.: 08.04.2022 - 31803)	Updating employment incentive programs and practices
Türkiye Labor Agency	Regulation on the Procedures and Principles Regarding the Execution of Community Benefit Programs (R.G.: 29.05.2022 - 31850)	Updating employment incentive programs and practices
Türkiye Labor Agency	Regulation Amending the Turkish Labor Agency Accounting Application Regulation (O.G.: 12.08.2021-31566)	Ensuring that fund transactions are accounted for in accordance with generally accepted accounting standards
Manuscript Presidency of Türkiye	Regulation Amending the Regulation on Translation and Publication of the Presidency of the Manuscript Society of Türkiye	In accordance with the findings in the regularity audit report of the TCA, eliminating the inconsistency between the two current regulations, which are implemented by the institution at the same time and contain conflicting provisions on the same subject, and ensuring that the advisory opinion of the TCA on the regulation is obtained
Ministry of Transport and Infrastructure	Ministry of Transport and Infrastructure Regulation on Market Surveillance and Inspection (R.G.: 05.08.2023-32270)	Elimination of deficiencies in market surveillance and inspection

5.2.2. Guidance through Trainings

The TCA aims to assist the external stakeholders by guiding them on the well-functioning of the public financial management system through its training activities.

Trainings for Public Entities

Upon demands received from public entities, the TCA organizes training activities for them on the areas falling under its mandate. The demands of the public entities were considered within the framework of the training need analysis, and after that the TCA staff specialized in those areas were assigned as trainers in relevant entities. Details of those trainings are given in the following table:

Table 6: Trainings for Public Entities

Training topic	Public entity	Date
Change in Public Financial Management and TCA, Law No. 5018 on Public Financial Management and Control, TCA Law No. 6085, External Audit, Internal Control, Public Procurement Legislation, Special Administration TCA Findings and Public Loss	Ministry of the Interior (General Directorate of Provincial Administration)	18-19.12.2023
External Audit	Ministry of Treasury and Finance	05.12.2023
Change in Public Financial Management and TCA, Law No. 5018 on Public Financial Management and Control, TCA Law No. 6085, External Audit, Internal Control, Public Procurement Legislation, YIKOB TCA Findings and Public Loss	Ministry of the Interior (Strategy Development Directorate)	30.11.2023-01.12.2023
Public Receivables and Public Loss	Turkish Pharmaceuticals and Medical Devices Agency	23.11.2023
TCA Audit and Preliminary Financial Control	Turkish National Police	21.11.2023
TCA Audit, Its Importance and Legal Consequences	BOTAŞ	09.11.2023
TCA Training for Universities	Bursa Teknik University as host 21 universities	30.10.2023-03.11.2023
Data Analysis Practice and Tools in External Audit	Ministry of Family and Social Services	26.10.2023
TCA's findings	Ministry of Family and Social Services	11.10.2023
Information on the Audit Area and Working Procedures and Principles of the TCA	Ministry of National Defense	27.09.2023
Training Seminar to Contribute to Increasing the Institutional Capacity of Municipalities, to Share the TCA's Municipal Audit Experience with Practitioners, to Discuss Problems Encountered in Practice, to Provide Practitioners with Expert Opinion to Refer to in Case of Problems They May Encounter and to Strengthen the Communication between the TCA and Regional Municipalities	Municipalities of Hatay and Kahramanmaraş provinces (municipalities and affiliated administrations)	10-16.09.2023
Law No. 5018 on Public Financial Management and Control - Definition, Determination and Allocation of Public Loss	Turkish National Police - Police Academy Presidency	17.03.2023

Trainings for Municipalities

In 2020, a protocol was signed between our TCA and the Union of Municipalities of Türkiye for joint training programs for a period of 3 years. Within the scope of the protocol; the members of the TCA started to provide trainings to the managers, technical and administrative staff and elected members of the municipalities, affiliated entities and subsidiaries of these entities in order to ensure that public resources are used effectively, efficiently, economically and in accordance with the law and will continue throughout the duration of the contract. In this context, information on the trainings organized in 2023 is given in the table below:

Table 7: Trainings for Municipalities

Training topics	Date	Num of Participants
Public loss	30.11.2023	591

University Career Days

Within the scope of the career days of the universities, the participants were informed on various issues, especially the audit and judgment of the TCA and being an auditor of the TCA, through the programs organized in the TCA.

Table 8: Activities Conducted in the TCA within the Scope of University Career Days

University	Date	Num of Participants
Hacettepe University Faculty of Economics and Administrative Sciences (Finance Society)	26.12.2023	52
Süleyman Demirel University Faculty of Law (Ombudsman and Mediation Society)	22.12.2023	39
İstanbul University- Faculty of Political Sciences and Faculty of Law	15.12.2023	40
Hacettepe University Faculty of Law (Law Society)	24.10.2023	45
Ankara University Faculty of Political Sciences (Civil Finance Student Society)	18.10.2023	40

5.3. Judicial Activities

The TCA is authorized and tasked with auditing all revenues, expenditures and assets of the public administrations and social security institutions within the scope of the central government budget on behalf of the TGNA and finalizing the accounts and transactions of those responsible. The TCA chambers, which are account courts, take the final decision on the judicial reports including the issues of public loss detected during audits. The TCA's Board of Appeals is the final judgment authority of the writs passed by chambers. The TCA's Office of the Chief Public Prosecutor takes place in the judicial process as well.

The following table indicates the information on the judicial decisions made by the judicial chambers in 2023.

Table 9: Judicial Decisions by Chambers

CHAMBERS CHAMBER	1.CHAMBER	2.CHAMBER	3.CHAMBER	4.CHAMBER	5.CHAMBER	6.CHAMBER	7.CHAMBER	8.CHAMBER	TOTAL
Number of report items in 2023	112	89	129	53	114	67	110	88	762
Number of reports transferred from previous years to 2023	30	23	40	10	48	26	42	14	233
Number of reports coming in 2023	27	33	23	22	46	31	27	39	248
Total number of reports	57	56	63	32	94	57	69	53	481
Number of reports for which writs were passed in the year	44	33	54	27	56	43	46	41	344

Two files were sent to the relevant public entities and/or Public Prosecutor's Offices to be dealt with in relation to the acts that constitute a criminal offense under the Turkish Penal Code No. 5237.

Regarding the amounts alleged as public loss in the tried reports, compensation decision was made for 652.341.577,86 TL and 6.619.936,89 € of public loss; the transactions and accounts for 1.469.513.050,35 TL and 769.207,41 € were found to be in compliance with legal regulations; and 160.794.406,65 TL was collected before trial upon inquiry

These amounts are related to the judgments rendered by the TCA Chambers and are not finalized amounts since the legal remedies related to them have not been exhausted.

The following table indicates the number of applications to the Board of Appeals against the writs passed by trial chambers in 2023.

Table 10: Activities of the Board of Appeals

	2023
Number of files transferred from 2022	4.438
Number of files from 2023	1.135
TOTAL	5.573
Number of files judged by the Board (for which writs were passed)	3.766
Number of files transferred to 2024	1.807

The Board of Appeals received 5573 files including 4438 that were transferred from previous years and 1135 that came in 2020. 3766 of them were tried and their writs were passed, 1807 are pending.

The Board of Appeals made 1369 decisions after examining the appeals, and the following table indicates the figures regarding decision types.

Table 11: Decisions of the Board of Appeals by Topics

DECISIONS OF THE BOARD OF APPEALS BY TOPICS	QUANTITY
Attestation	268
Attestation with correction	3
Annulment	12
Abolition	53
Abolition with rationale	63
Handed over to its chamber	4
No need to correct decision	92
Abolition with decision correction	1
There is no action to be taken	11
Decided to be cancelled	817
Other (timed out, request denied etc.)	45
TOTAL	1.369

Regarding the 1369 decisions made by the Board of Appeals, 271 were attestations and attestations with correction, 128 were annulments and abolitions, 93 were decision corrections, abolition with decision correction and no need to correct decision, and 873 were other decisions.

The following table indicates the opinion and appeal receptions by the Office of the Public Prosecutor according to chambers in 2023.

Table 12: Opinions and Appeal Receptions by the Office of the Public Prosecutor

CHAMBERS	REPORT OPINIONS	ADDITIONAL REPORT OPINIONS	APPEAL RECEPTIONS
1. CHAMBER	10	17	151
2. CHAMBER	13	20	50
3. CHAMBER	14	9	84
4. CHAMBER	11	13	49
5. CHAMBER	17	30	244
6. CHAMBER	18	16	162
7. CHAMBER	21	10	91
8. CHAMBER	22	18	149
TOPLAM	126	133	980

The Office of the Public Prosecutor wrote opinions for 126 reports and 133 additional reports coming from chambers in 2023; 980 appeals were received.

5.4. Activities of Giving Opinion and Decisions

As per Articles 25 and 62 of TCA Law no.6085, the General Assembly of the TCA has the duty of giving opinions and taking decisions on the draft laws and proposals regarding the TCA, the by-laws to be prepared as per the TCA Law, and various topics.

Pursuant to Article 27 of Law No. 6085, the Board of Chambers gives opinions on bylaws and regulations in the nature of bylaws to be issued by public entities under general government on financial matters.

In 2023, the Board of Chambers gave 200 opinions on by-laws and regulations in the nature of by-laws and the details are given in the table below.

Table 13: Activities of Giving Opinion by the Board of Chambers

TOPICS	Quantity
On the drafts of new by-laws	110
On the changes of legislation	85
On the by-laws of the revolving fund enterprises	5
TOTAL	200

In 2023, the Board of Report Evaluation made 469 decisions and opinions. The following table indicates their distribution.

Table 14: Activities of Giving Opinion by the Chambers

Chambers	Reports for which opinions were given
1. CHAMBER	60
2. CHAMBER	50
3. CHAMBER	59
4. CHAMBER	50
5. CHAMBER	61
6. CHAMBER	67
7. CHAMBER	56
8. CHAMBER	66
TOTAL	469

Of the 469 opinions given by the Chambers, all were about public entity audit reports.

In 2023, the Board of Report Evaluation made 582 decisions and opinions. The following table indicates their distribution.

Table 15: Activities of the Board of Report Evaluation

Topic	Quantity
External Audit General Evaluation Report	1
Activity General Evaluation Report	1
Financial Statistics Evaluation Report	1
Public Enterprises General Report	1
TCA Audit Reports for Public Entities	469
Public Enterprises Audit Reports	109
TOTAL	582

Of the 582 opinions and decisions made by the Board of Report Evaluation, 578 were about public entity audit reports, and four were about general reports.

5.5. International Activities

5.5.1. Memberships to International Organizations

Within the framework of international relations, the TCA is in close cooperation with international and regional organizations of SAIs.

The international organizations of which the TCA is a member and in which it takes part are as follows;

- ✓ Membership of the International Organization of Supreme Audit Institutions (INTOSAI),
- ✓ European Organization of Supreme Audit Institutions (EUROSAI), (Board Member), 2021-2024,
- ✓ Asian Organization of Supreme Audit Institutions (ASOSAI), (Board Member), 2021-2024,
- ✓ Organization of Supreme Audit Institutions of the Economic Cooperation Organization (ECOSAI), (Founding Member), (Board Member), 2022-2025.

On the other hand, the TCA is actively involved in various international working groups such as the "Judicial Forum". In 2023, members of our profession participated in various events such as meetings, courses, seminars and workshops

INTOSAI Membership

Our Institution has been a member of INTOSAI, the organization of the SAIs of the member states of the UN or its specialized agencies, since 1965.

INTOSAI's mission is to support its members in effectively contributing to public sector accountability, promoting public transparency and good governance, and improving the economy, effectiveness and efficiency of government programs for the benefit of all. INTOSAI currently has 195 full members, 5 associate members and 2 affiliate members. Of INTOSAI's 7 regional organizations, EUROSAI, ASOSAI, AFROSAI, ARABOSAI, CAROSAI, OLACEFS and PASAI, the TCA is a member of EUROSAI and ASOSAI

The TCA is a member of INTOSAI's main committees, namely the Professional Standards Committee (PSC), the Capacity Building Committee (CBC) and the Knowledge Sharing and Information Services Committee (KSC). In addition, the TCA is a member and actively involved in the following;

- Internal Control Standards Subcommittee (ICS) under the Professional Standards Committee (PSC),
- Subcommittee on Peer Review, Task Force on Citizen Engagement and Civil Society Participation (TFCP) under the Capacity Building Committee (CBC),
- Working Group on Public Debt (WGPD), Working Group on Information Systems Audit (WGITA), Working Group on Environmental Audit (WGEA), Working Group on SDGs (WGSDG_KSDI), Working Group on the Value and Benefits of SAIs (WGVBS), Working Group on Big Data (WGBD) under the Committee on Knowledge Sharing and Information Services (KSC),
- Judicial Forum

Auditors from the TCA participate in the work of these committees and exchange ideas and experiences with other SAIs that are members of these committees through surveys, questionnaires, questionnaires and consultations.

In this context, the TCA participated online in the hybrid (face-to-face and online) meeting of the Internal Control Standards Subcommittee (ICS) held in Warsaw, Poland on 15-16 May 2023.

The INTOSAI Development Initiative (IDI), which supports the capacity building of SAIs, has launched a new initiative on effective human resource management in SAIs called “TOGETHER - Human Resource Management”. The aim of the initiative is to contribute to better governance of SAIs by enabling responsible and inclusive human resource management in SAIs. In this framework, IDI held an online introductory meeting on September 13, 2022 with the participation of the TCA and following the meeting, our organization applied to the initiative. Within the scope of the pilot study initiated with 13 SAIs from EUROSAI, ASOSAI and AFROSAI-E regional organizations, including our Institution, a face-to-face workshop was organized in Istanbul on 27-31 March 2023 with a total of 38 participants. During the workshop, experiences and information were shared regarding the human resources management assessment reports and action plans of the country teams.

Our Institution participated in the “INTOSAI Working Group Meeting on Public Debt” (WGPD), which was held face-to-face in Cairo, Egypt on 8-10 May 2023, and the TCA was elected as the ASOSAI representative of the relevant working group and a member of the Board of Directors at the Board of Directors meeting.

In addition, the TCA participated in the INTOSAI Capacity Building Committee (CBC), INTOSAI Donor Cooperation (IDC) Meeting and IFAC MOSAIC Meeting and Forum held face-to-face in Kingston, Jamaica between 19-23 June 2023.

Table 16: Other Events Attended by our Presidency within the Scope of INTOSAI

Topic	Place	Date
INTOSAI IDI SAI Leaders Meeting	Istanbul	19-21.09.2023
INTOSAI WGITA Seminar	Abu Dabi/BAE	02-03.10.2023
INTOSAI 70th Anniversary Event	Viyana/Avusturya	20.11.2023
INTOSAI IDI piCTure Initiative Resource Person Workshop	Istanbul	13-22.11.2023

EUROSAI GB Membership

The TCA successfully held the 2017- 2021 term presidency of EUROSAI, the European regional organization of INTOSAI, and handed over the presidency to the Czech SAI on April 13, 2021. The TCA is currently a member of the GB of EUROSAI, whose mission is to strengthen public sector auditing and public financial management by promoting professional solidarity among its members, of which there are currently 51 members.

Within the scope of the EUROSAI Strategic Plan, our Institution led three projects for the 2021-2022 Operational Plan and successfully concluded the projects in the first half of 2023.

The projects, the outputs of which are shared with the EUROSAI community, generally addressed the use of technology in audit processes, the use of risk approach in audit planning by understanding the corporate risk management of audited institutions, and the cooperation between UN National Agencies and SAIs in audits related to SDGs. “Joint Statement of Intent on Cooperation on the Implementation of the 2030 Agenda for Sustainable Development Goals (SDGs) in Türkiye” between our Institution and the UN Resident Coordinator Office in Türkiye and UNDP Representative Office in Türkiye. The signing ceremony was held in Ankara on May 25, 2023, and the project output titled “Country Level UN-NSA Cooperation on SDG Audits: Recommendations for Auditors” was officially adopted.

Our Institution participated in the 58th EUROSAl GB Meeting held face-to-face in Lithuania on 14-15 June 2023. Our Institution made a presentation on the three projects carried out in the period 2021-2022 within the scope of the EUROSAl Operational Plan. At the meeting, we also presented our discussion paper, which included an assessment of the proposal (by the Czech and Spanish SAIs) to establish a EUROSAl Task Force on SDGs and proposed our authorization to conduct a feasibility study and relations with ARABOSAl until November 2023, after which we will decide whether to establish the Task Force.

The meeting was attended by the Presidents of the SAIs of the EUROSAl GB member countries (Czech Republic (EUROSAl President 2021-2024), Israel, Latvia, Lithuania, Poland, Spain (Permanent EUROSAl Secretariat), Türkiye and the United Kingdom), the SAIs of the Strategic Goal Partner Leaders countries (Sweden and Germany), the INTOSAl Secretariat (Austria), INTOSAl IDI representative (Norway) and INTOSAl 1st President (Brazil), representatives of the EUROSAl Working Groups and Task Forces (Portugal, Ukraine, Estonia).

In 2023, our Institution contributed to the Strategic Goal 1 and Strategic Goal 2 annual meetings and the GB Technical Team meetings held within EUROSAl by participating both online and face-to-face. We participated in the 4th EUROSAl GB Technical Meeting held in Jerusalem on March 27-28, 2023. We made statements about our projects, our opinion on the proposal for the establishment of the SDG Task Force and its Chairmanship by our Institution, and our ideas on the new EUROSAl Strategic Plan.

Following the Board Decision in June, we have carried out a number of activities within the scope of the Feasibility Report to be prepared for the establishment of an SDG Task Force. These include: Conducting a survey in August 2023 to explore support within the EUROSAl Community for the establishment of a new Task Force on the SDGs, and a survey on the views and expectations of member countries on the establishment of a EUROSAl Task Force and possible cooperation within such a structure, and preparing the Survey Analysis Report; Conducting an online meeting on "experience sharing" with the Lithuanian SAI, which holds the EUROSAl Task Force on Municipal Audit (EUROSAl TFMA) Chairmanship from 2017 to 2024; and conducting an online meeting on "EUROSAl-ARABOSAl possible cooperation in the field of SDGs" with the Moroccan SAI, which holds the ARABOSAl SDG Audit Committee Chairmanship. Feasibility Report studies are ongoing and our Presidency continues its preparatory work before the EUROSAl Congress to be held in May 2024.

Our Presidency participated in the 59th Extraordinary Meeting of the EUROSAl GB, which was held online on 20 December 2023 with the sole agenda of "XIIth EUROSAl Congress (scheduled to be held in Israel in May 2024) and All Activities Related to the Organization of the Congress".

EUROSAl also has three working groups, a task force and a network and carries out cooperation activities in key areas. Our Institution participated in the activities and annual meetings organized by the Working Group on Environmental Audit (EUROSAl WGEA), Working Group on Audit of Funds Allocated for Disasters and Catastrophes (EUROSAl WGAFADC), Working Group on Information Technologies (EUROSAl ITWG) and Task Force on Municipal Audit (EUROSAl TFMA) in 2023.

As a member of the "EUROSAl Legislative Amendment Project Group" established within EUROSAl, our Presidency contributes to the efforts to update the relevant legal regulations, especially the EUROSAl Statute.

Our organization submitted an article for the 27th issue of the EUROSAl Journal, in which EUROSAl member countries share their experiences and practices on auditing every year, under the theme "SAIs: In Search of Citizen Engagement" and an article on the use of technology in audit processes for the June 2023 edition of the EUROSAl Innovations Journal.

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In addition, our Institution submitted an article on the EUROSAI project on “Cooperation between UN National Agencies and SAIs on audits related to the Sustainable Development Goals” for the July 2023 issue of the “Greenlines” newsletter published by the INTOSAI Working Group on Environmental Auditing (WGEA).

Table 17: Other Events attended by our Presidency within the scope of EUROSAI and European Court of Auditors (ECA)

Topic	Place	Date
EUROSAI Symposium	UK	30-31.01.2023
EUROSAI Project on Data Envelopment Analysis	Spain	09-10.02.2023
ECA Audit Implementation in EU Standards program	Luxemburg	01.03.2023-31.07.2023
EUROSAI SG1 Project Group and Kick-Off Meeting	Roma/Italy	11.05.2023
ECA Liaison Committee Meeting/Liaison Officers meeting	Lisbon/Portugal	21-22.06.2023
EUROSAI TFMA 7. Meeting and Seminar	Warsaw/Poland	19-20.10.2023
EUROSAI Disaster Audit Working Group IX. Meeting	Bucharest/Romania	26-27.10.2023
EUROSAI Legislation Update Project Group Meeting	Prague/Czech	11-12.12.2023
EUROSAI 2024-2030 Strategic Plan PG meeting	online	19.12.2023

ASOSAI GB Membership

The TCA is a member of the GB of ASOSAI, one of INTOSAI's regional organizations, for the 2021-2024 term. ASOSAI is one of INTOSAI's regional organizations and the TCA has been a member of ASOSAI since 1997.

On 7, 14 and 15 February 2023, an online seminar on “IT Auditing and Ways to Deal with it” was organized. The aim of the seminar was to share information on information systems auditing as practiced by the SAIs of ASOSAI member countries. The seminar was actively participated by the TCA.

At the 15th General Assembly of ASOSAI in 2021, the Bangkok Declaration on “SAIs and Preparing for the New Normal” was signed by the SAIs of the member countries of the organization. Within the scope of this Declaration, on February 28, 2023, “The Role of Public Sector Audit in Promoting the Future of Good Governance: Insights from the 2021 Bangkok Declaration” was organized on 28 February 2023. The seminar focused on the possibility of good governance in the aftermath of the Covid-19 pandemic, promoting the achievement of the SDGs, the use of advanced technologies in public sector auditing, and the attitude of SAIs towards natural disasters and pandemics. The TCA was invited and participated in the seminar.

In addition, under the Bangkok Declaration, an online seminar on “Promoting Green Economy and Disaster Preparedness through Supreme Audit Institutions: A Foresight Approach” was organized on May 18, 2023. The TCA participated in the seminar and took an active role in the seminar.

There are various project groups under ASOSAI. One of these groups is the 13th Research Project Group, which works on remote auditing. In this context, an online meeting was organized on 5 April 2023 within the framework of the agenda titled “Definition and Scope of Remote Auditing”. The TCA is an active member of this project group and participated in the meeting and shared its audit experience with other member country SAIs.

On 6 April 2023, ASOSAI's “Special Committee on the Establishment of a Working Group on State-owned Enterprises” held an online meeting on the feasibility of establishing such a working group. During the meeting, the possible purpose and scope of the activities of the working group and the benefits to the SAIs were discussed. The TCA is a member of the relevant committee and was present at the meeting and conveyed its views to the other committee members.

ASOSAI's Working Group on Sustainable Development Goals convened in Baku, Azerbaijan on 23-25 May 2023. During the meeting, the activities of the working group in 2022 and the work plan for the new period were discussed, and the SAIs of the member countries made presentations on their audit activities on SDGs. The TCA also participated in the meeting and made a presentation on its activities.

On 16-27 October 2023, ASOSAI CDA (Capacity Development Administrative) organized a training on “Audit of Post-Covid-19 Infectious Disease Prevention Programs” in Vietnam and our Institution participated in this training. Within the scope of this training, “Audit Design Matrix” was prepared by the participants.

Table 18: Other Events attended by our Presidency within the scope of ASOSAI

Topic	Place	Date
ASOSAI WGEA meeting	Astana/Kazakhstan	23-25.08.2023
59. ASOSAI GB Meeting	Busan/Kore	20-22.09.2023

ECOSAI GB Membership

The TCA is a Founding Member and Board Member of ECOSAI.

The 27th ECOSAI Governing Board Meeting and the 22nd ECOSAI Training Committee Meeting were held in Iran on October 18-19, 2023. Established in 1994, ECOSAI, of which the TCA is one of the founding members, is a regional forum of the SAIs of the South and Central Asia regions. The TCA served as the President of the organization during the 2016-2019 period. During these meetings, the Annual Report prepared by the ECOSAI Secretary General, the ECOSAI Strategic Plan (2022-27), the proposal of the Iranian SAI on the establishment of a Working Group on IT Audit, the 22nd ECOSAI Training Committee, the publication of the ECOSAI Circular by the Pakistan SAI, the ECOSAI Trainings organized in 2022-2023 and the reports on the Memorandums of Understanding signed between the ECOSAI member SAIs were discussed. It was decided to organize the 2024 meetings in Kazakhstan, although the dates have not yet been decided.

On 28-29 November 2023, our Presidency organized an online training program on “Quality Management for Supreme Audit Institutions” for the professional staff of the SAIs of ECOSAI member countries. The SAI of Pakistan organized online trainings on “Financial Audit/Risk-Based Audit” on 03-04 May 2023, “Digitalization of the Audit Process” on 17 August 2023, “Forensic Audit” on 05-06 September 2023 and our institution participated in them.

SAI20 formation

The SAI20 organization was formed from the SAIs of G20 countries in order to increase the role of SAIs in building and developing foresight capacity and achieving SDGs within the framework of leading governance after Covid-19.

SAI20 Chair for 2023, the SAI of India, sent questionnaires to SAI20 member SAIs, addressing the themes of SAI20 for 2023, namely Blue Economy and Responsible Artificial Intelligence, and our auditors contributed by filling in the questionnaires.

The Indian SAI organized an online technical meeting with SAI20 member SAIs on 14.02.2023. The Indian SAI made presentations; survey results were discussed and a question-and-answer session was held.

On 13-15 March 2023, a Senior Officials Meeting was held in Guwahati, India and our Institution participated in this meeting. During the meeting, the views of SAI20 member SAIs as well as guest SAIs and other participants were received on the 2023 SAI20 themes ahead of the SAI20 Summit and the Draft Declaration was discussed with SAI20 member SAIs.

On June 12-14, 2023, SAI20 Summit was organized in Goa/India and our Institution participated in it. At the Summit, Compendium Books containing case studies and studies compiled from participating countries on SAI20 themes were distributed to the participants. SAI20 Declaration was unanimously adopted by SAI20 member country SAIs. Discussion Panels on SAI20 themes were organized as a side event of the SAI20 Summit. Bilateral meetings were held between SAIs. At the end of 2023, the SAI20 2024 Presidency was handed over to the Brazilian SAI.

5.5.2. Memoranda of Understanding

Within the scope of bilateral cooperation, in 2023, memorandums of understanding were signed with the SAIs of India, North Macedonia and Indonesia, and with the SAIs of Kazakhstan, Lithuania, Portugal, UNRCO-UNDP and Kazakhstan within the scope of the “Peer Review Study of the Kazakhstan SAI”. The activities carried out within the scope of the MoUs constitute the source of mutual information sharing and international training activities. As the external audit institution of Türkiye, which is a bridge between the East and the West, the TCA fulfills its role as a bridge in the world of supreme audit in line with the general policy of the country.

5.5.3. International Activities Conducted Within the Scope of Bilateral Cooperation

India 153rd ITP E-Governance Audit

Our institution participated in the "ITP E-Governance Audit" training organized by the SAI of India between January 9, 2023 and February 3, 2023.

Performance Audit Training Program within the Scope of the Joint Working Group on Audit Activities

The Joint Working Group on Audit Activities, established in 2002 to contribute to the maintenance of working links and cooperation between the SAIs within the ECA, organized a Performance Audit Training Program for the SAIs of Türkiye and the Western Balkan countries under the leadership of the Swedish SAI.

Apart from the TCA, the SAIs of Kosovo, Montenegro, Albania and North Macedonia participated in the "Performance Audit Training Program" held in Skopje, Macedonia on 7-10 March 2023, online on 25-28 April and in Avlonya, Albania on 4-7 July.

19th Anniversary of the Establishment of the SAI of Montenegro

On 15 May 2023, our Institution participated in the scientific conference held in Podgorica, the capital of Montenegro, and the event organized on the occasion of the 19th anniversary of the SAI of Montenegro.

Meeting on "Working with Civil Society to Increase Understanding and Impact"

The TCA participated in the meeting on "Working with Civil Society to Increase Understanding and Impact" organized in Sarajevo, Bosnia and Herzegovina on 5-6 June 2023.

Visit to the Macedonian SAI

On 3-7 July 2023, the TCA organized a training and experience sharing program on INTOSAI Standards on Auditing of Financial Statements (ISSAIs) for the State Audit Office of the Republic of North Macedonia (SAONM). During the program, the TCA and SAONM signed an Additional Memorandum of Understanding.

Visit to the Malaysian SAI

The Deputy Chairman of the Malaysian SAI and the accompanying delegation paid a working visit to the SAI on October 17-18, 2023. Within the scope of the visit, presentations were made on VERA and IT Audit and technical information was provided on the establishment of a Data Center.

Visit to the Albanian SAI

The TCA hosted the working visit of the President of the Albanian SAI and the accompanying delegation on 06.12.2023. Within the scope of the visit, the two countries' SAIs exchanged information and experience on SayCAP and Data Analysis and Artificial Intelligence, and agreed to develop joint work and cooperation in accordance with the memorandum of understanding signed in previous years.

Visit to the Bangladesh SAI

Our Presidency organized a training and experience sharing program on “Financial Audit Standards and Practices” for the Bangladesh SAI on 25-29 December 2023 in Istanbul and Ankara. The program was attended by 32 members of the Bangladesh SAI, including senior executives from the Bangladesh SAI. Our auditors provided training and experience sharing in sessions titled “Introduction to INTOSAI Professional Disclosures Framework, Audit Planning and Execution, Reporting and Follow-up, Quality Management, TCA Audit Management System, TCA Data Analysis Program and Information Systems Audit”.

Table 19: Other Events Participated by our Presidency within the Scope of Bilateral Cooperation

Topic	Place	Date
Peer Training	Azerbaijan	15-16.03.2023
- International Seminar-“Leveraging the Performance Audit Effect Towards a Green Economy”	Indonesia	05-07.07.2023
Symposium Organized by the Prosecutor's Office of the Brazilian SAI	Brazil	10-11.08.2023
“Jurisdictional SAIs” Meeting Organized by the SAI of Morocco	Online	11-12.09.2023
Kazakhstan Memorandum of Understanding on Peer Review (together with the SAIs of Portugal and Lithuania)	Kazakhstan	03-06.10.2023
Somali SAI Development Partners Meeting 2023	Online	11.10.2023
Judicial Forum	Thailand	16-17.10.2023
Meeting with Azerbaijan SAI on Sustainable Development Goals	Azerbaijan	23-24.10.2023
Meeting on the Use of Artificial Intelligence in Auditing	China	06-10.11.2023
SAI Governance Academy	Georgia	27.11.2023-01.12.2023

5.5.4. International Training Activities

The international training activities organized by our organization are given in the table below.

Table 20: International Training Activities Organized by our Institution

Activity	Date	Place	Participants
INTOSAI Auditing Standards Training	03-07.07.2023	Ankara	Macedonian SAI
Training on Data Analysis and Artificial Intelligence with TCA Audit Management System (SayCAP)	06.12.2023	Ankara	Albanian SAI
IT Audit and Data Center Training with VERA (TCA Data Analysis System)	17-18.10.2023	Ankara	Malaysian SAI
Training on "Quality Management for Supreme Audit Institutions" for Professional Members of ECOSAI Member Country SAIs	28-29.11.2023	Online	ECOSAI Member Country SAIs
Mali Denetim Standartları ve Uygulamaları Eğitimi	25-29.12.2023	İstanbul-Ankara	Bangladesh SAI
SESRIC- Uluslararası Yüksek Denetim Kurumları Standartları (INTOSAI ISSAI Çerçevesi) Eğitim Kursu	08-09.11.2023	Çevrim İçi	OIC Member Country SAIs

5.5.5. Participation in International Joint Audits

EUROSAI Task Force on Municipal Audit (TFMA) Municipal Revenue Audit

The purpose of TFMA is to create an open platform for sharing best practices and experiences in municipal audit. In this framework, the annual meetings are held every year, where knowledge and experience are shared within the framework of the main theme determined for that year and presentations of the completed activities included in the annual activity plans are made.

The Court TCA, which undertakes many active tasks within the TFMA, has committed to conduct a joint audit within the scope of the activity "3.3.1. Management of Municipalities' Own Revenues to Provide Quality Services to Citizens during the Pandemic", which is included in the TFMA's 2021 work plan and for which the Macedonian SAI has assumed responsibility. TFMA member SAIs of Romania, Slovakia, Poland, Lithuania (Secretariat), Albania, Türkiye, Montenegro and Macedonia (Activity lead) participated in the joint audit.

A joint audit report was published in 2023 within the framework of the national audit results prepared by seven SAIs to examine how municipalities implement their policies and actions to ensure sufficient own income to provide quality services and to produce common conclusions and recommendations.

In addition, under the leadership of our Presidency, a survey study on the Management of Municipal Debt was conducted in 2022-2023, and a report analyzing the results of the study, in which 17 country SAIs participated, was published in 2023.

International Anti-Corruption Academy (IACA) Audit

The International Anti-Corruption Academy (IACA), headquartered in Laxenburg, Austria, is an international organization that organizes training programs on anti-corruption issues for public officials and experts working in this field. The financial audit of this organization is carried out annually by three independent auditors to be selected from the member countries of the board, based on the decision taken by the IACA Assembly of Parties. An auditor from our Institution participated in the audit activities of the 2020, 2021, 2022 fiscal years.

The independent audit report prepared at the end of the audit conducted in 2023 for the 2022 fiscal year was discussed at the 12th session of the IACA Assembly of Parties on November 9, 2023. Our auditor, who was elected for a three-year term for the financial audit of IACA, successfully completed this task with the 2022 financial audit.

EUROCONTROL Audit Board Meetings

Members and assistant members were elected and assigned from our Institution to represent our country in the European Organization for the Safety of Air Navigation (EUROCONTROL). In this context, we participated in the Inspection Board Meetings organized by EUROCONTROL in 2023.

Audit of Economic Cooperation Organization (ECO) Accounts

Auditors from our Institution were assigned to audit EIT's accounts and transactions between August 6-10, 2023. The audit engagement was completed successfully.

5.6. In-service Training Activities

Recognizing the contribution of activities that add value to, develop and support human resources, our Presidency attaches special importance to training management and adopts a training approach that enables its employees to continuously improve themselves.

The details of in-service training activities organized for professional staff are given in the table below:

Table 21: In-service Trainings for Professional Staff

TOPIC			
Evaluation of the Planning phase in Regularity Audit	workshop	6 hours	283
VERA-Accounting Scenarios Training	Classroom training	48 hours	43
Integrated Public Financial Management Information System	Classroom training	27 hours	99
Accounting Training	Classroom training	12 hours	36
Audit of Municipal Companies	Classroom training	6 hours	24
Public Procurement Training-Price Difference Applications	Classroom training	6 hours	99

Information on in-service training activities of support staff is given below:

Table 22: In-service Trainings for Supporting Staff

TRAINING TOPIC			
Protocol Rules, Executive Assistant and Secretarial Training	Classroom training	4 hours	45
Education Program for the Training of Candidate Officers (Basic Training)	Classroom training	22 hours	9
Education Program for the Training of Candidate Officers (Preparatory Training)	Classroom training	25 hours	9

5.7. Activities Regarding Information

The following table indicates the TCA data regarding the use of right to information in 2023 within the framework of Right to Information Act no.4982.

Table 23: Activities Regarding Information

Topic	Quantity
TGNA MP Requests	3
TGNA Question Proposals	5
Information Evaluation Board	1
About TCA	1
About TCA Audits	13
TCA Report Request	9
TCA Decision/Writ Request	14
Notification/Complaint	242
TCA Vocational Exams	1
Job Application	12
Internship Application	6
Opinion	29
Advice/Suggestion	5
Petition Outcome	7
Record Request	57
Application Outside the Field of Duty	125
Irregular/Faulty Application	3
Information Document Request	50
TOTAL APPLICATION	583
Applications Answered Positively	283
Applications Answered Negatively	300

MANAGEMENT AND INTERNAL CONTROL SYSTEM

Activities regarding the management and internal control are as follows;

- The TCA prepared and implemented Action Plan for Compliance with Internal Control Standards covering 2023-2024. In 2023, the realization results of activities in the Action Plan for Compliance with Internal Control Standards were continued to be monitored and reported to the management. Internal Control and Risk Management Council (ICRMC), which was formed to evaluate and update internal control activities, continues its works
- The TCA conducts the preliminary control activities in the framework of Article 58 of Law no.5018, "Procedures and Principles for Internal Control and Preliminary Financial Control", the procedures in "TCA Directive on Preliminary Financial Control Transactions" and legislative provisions related to Article 7 of "Directive on the Procedures and Principles to be observed in covering the health expenses of the TCA President, Heads of Chambers, Members, the retired ones of those, dependent family members of those, deceased ones, widow/widowers and orphans of those".

In this scope, the TCA performed the preliminary financial controls of 9326 documents and their annexes coming from the spending units in 2023. The following table indicates them in detail.

Table 24: 2023 Preliminary Financial Control Activities

UNIT	EXPLANATIONS	2022	2023
	Payment order document (Advance/Credit/Offset)	109	123
Technical and Financial Affairs Unit	Commitment document and draft contract (Goods/Service/ Production)	102	127
	Payment order document (Other)	2.252	2.104
TOTAL		2.463	2.354
	Payment order document-Temporary duty allowance (Advance)	1.690	1.870
HR Unit	Payment order document-Perm./Temp. duty allowance (offset)	1.738	2.103
	Payment order document (other)	22	-
TOTAL		3.450	3.973
Health Center	Treatment Expenses	1.287	2.999
OVERALL TOTAL		7.200	9.326

Moreover, cadre distribution tables, travel card lists, supplementary payment tables, contracted personnel numbers and contracts were checked for compliance with legislation.

D. OTHER MATTERS

Publications

TCA Journal

Started in 1924 under the name of "Divanı Muhasebat Mecmuası" and re-published in 1990 under the name "Journal of the Court of Accounts", the professional and scientific competence of our journal has continuously increased and it has started to be included in TÜBİTAK ULAKBİM Social and Human Sciences Database since 2010. In the following period, it has started to be included in various national indexes as well as reputable international indexes such as EBSCOhost and ERIH PLUS.

In our journal, interdisciplinary and interdisciplinary professional and academic studies related to public finance, financial law, public administration, public law and public economics are included, with priority given to studies related to the audit and judicial function of the TCA. The main purpose of our journal is to pioneer the development of audit literature, to share theoretical and practical studies, current developments and experiences in the field of audit and financial judgment, to encourage new searches, different perspectives and innovative approaches to the development of public administration and especially the public financial management system, and to contribute to the construction of

the intellectual and methodological foundations of an ethical, transparent, accountable and dynamic administration that produces more value and functions more effectively.

Published quarterly and mainly featuring the works of our members, academicians, managers and experts of our public institutions, our Journal also includes news analyzing the developments in the world of higher audit and current TCA Decisions.



Publications for the 100th Anniversary of the Republic and 161st Foundation Anniversary of the TCA

On the occasion of the 100th anniversary of the Republic and the 161st anniversary of the establishment of the TCA, the following works were published:

- 1) The Past, Present and Future of Public Financial Management Reform
- 2) Digital Transformation and Artificial Intelligence in Audit
- 3) Environmentally Sustainable Development from the Perspective of Public Finance Policies
- 4) Audit in Public Administration: Basic Paradigms, Change and New Directions



161st Foundation Anniversary Event of the TCA

The 161st Foundation Anniversary Event of the TCA was held between 29-31 May 2023. The event started with a moment of silence and the national anthem in the conference hall of the TCA and continued with the speech of Mr. Metin YENER, President of the TCA, on the meaning and importance of the day.

On the first day of the event, a ceremony was held for the "Presentation of the Certificate of Honor of the TCA and Honorary IDs of the TCA to Retired Chairmen and Members", "Presentation of Service Plaques to Retired Chairmen" and "Presentation of Plaques to Members with 30 Years of Service". In the afternoon of the same day, a panel discussion on "The Past, Present and Future of Public Financial Management Reform" was held under the chairmanship of Assoc. Prof. Dr. Recai AKYEL, Member of the Constitutional Court and Former President of the TCA.

On the second day of the event, a panel on "Digital Transformation and Artificial Intelligence in Audit" was organized under the chairmanship of Seyit Ahmet BAŞ, Member of the TCA and Former President of the TCA. In the afternoon session, Prof. Dr. Metin TOPRAK from Istanbul Sabahattin Zaim University chaired the panel on "Audit Adding Value to Citizens' Lives: The Evolving Roles of SAIs in a Changing World" chaired by Prof. Dr. Metin TOPRAK from Istanbul Sabahattin Zaim University.

On the last day of the event, the celebration program was held with the participation of President Recep Tayyip ERDOĞAN and Speaker of the TGNA, Prof. Dr. Mustafa ŞENTOP. The program ended with the speeches of Mr. Metin YENER, President of the TCA, Prof. Dr. Mustafa ŞENTOP, Speaker of the TGNA, and President Recep Tayyip ERDOĞAN.

AIMS AND OBJECTIVES

2023 ACCOUNTABILITY REPORT

A- FUNDAMENTAL POLICIES AND PRIORITIES

Eleventh Development Plan (2019-2023)

Rule of Law, Democratization and Good Governance

Transparency and Accountability, Administrative Structure and Policy Making

Aim

The main objective is to increase the effectiveness of the implementation of strategic management in the public sector and to realize the understanding of accountability at all stages of the management cycle, from planning to monitoring and evaluation.

Policies and Measures

- Strategic management training programs for improving the administrative and human capacities in public administrations will be designed.
- The legislation related to the strategic planning, performance program and activity reports will be regulated as a single secondary legislation.
- Arrangements will be made to strengthen the consistency between guidelines related to strategic management.
- A monitoring and evaluation system will be established for effective reporting of high-level policy documents, high level policy documents, particularly the development plan and institutional strategic plans
- Capacity will be increased in public administrations through training and consultancy activities that will increase the efficiency of internal control systems and internal audit practices.

2023 Annual Program of the Presidency

Rule of Law, Democratization and Good Governance

Strategic Management in Public Sector

Aim

The main objective is to increase the effectiveness of the implementation of strategic management in the public sector and to realize the understanding of accountability at all stages of the management cycle, from planning to monitoring and evaluation.

Policies and Measures

- **Top policy documents and institutional strategic plans will be monitored more effectively and the level of implementation and mutual guidance of these documents will be increased.**
- **A monitoring and evaluation system will be established for effective reporting of high level policy documents, high level policy documents, particularly the development plan and institutional strategic plans.**
- **The effectiveness of internal control systems and internal audit practices in public entities will be strengthened.**
- **Capacity will be increased in public administrations through training and consultancy activities that will increase the efficiency of internal control systems and internal audit practices.**

International Top Documents

INTOSAI Auditing Standards

Laws No. 5018 and No. 6085 stipulate that external audit shall be conducted in accordance with international auditing standards.

The first work on the ISSAIs prepared by INTOSAI started in 1983 at the XIth INTOSAI Congress (INCOSAI) held in Manila, Philippines in 1983 by establishing committees in three different areas, namely the Accounting Standards Committee, the Auditing Standards Committee and the Internal Control Committee, and in time the ISSAI Framework was established.

At the XXIIth INCOSAI in December 2016, it was decided to replace the ISSAI Framework with a new framework, the INTOSAI Framework for Professional Pronouncements (IFPP). In September 2019, at the XXIIIth INTOSAI Congress in Moscow, the "INTOSAI Framework for Professional Pronouncements" was formally adopted and put into practice.

The INTOSAI Framework for Professional Pronouncements (IFPP) consists of three levels:

- 1- INTOSAI principles (INTOSAI-P)
- 2- ISSAIs
- 3- INTOSAI Guidance (GUID)

INTOSAI Strategic Plan (2023-2028) and EUROSAI Strategic Plan (2017-2024)

The INTOSAI Strategic Plan for the period 2023-2028 sets out four goals and various activities to ensure the realization of these goals. In this context, the TCA plans to take an active role in the activities included in the INTOSAI Strategic Plan, which is an international top document, such as cooperation and information sharing with higher audit institutions (SAIs), improving the capacity of SAIs and professional standards in the field of audit.

As the President of the European Organization of Supreme Audit Institutions (EUROSAI) between 2017-2021, the TCA also participated in the preparation of the EUROSAI Strategic Plan 2017-2024. The EUROSAI Strategic Plan was prepared on the basis of two goals and objectives and activities were identified to ensure the realization of these goals. Some of these activities were considered as tasks to be performed by the TCA and were taken into account in the preparation of the 2024-2028 Strategic Plan.

B- AIMS AND OBJECTIVES IN THE STRATEGIC PLAN

AUDIT

● AIM 1

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

● OBJECTIVE 1.1

Risk-based audit approach will be implemented effectively.

In the framework of Law no. 5018 and the TCA Law, it is important to implement the risk-based approach effectively while auditing the public entities. Risk-based approach will first ensure the efficient use of resources allocated for audit, give priority to risky areas in audits and increase the effectiveness of audits.

Adoption of risk-based approach requires ensuring effectiveness in HR management and planning audits considering the risky areas. Complete and successful execution of the audits plans prepared in line with this will ensure that risk-based approach is implemented in audits and assistance is provided to the good functioning of the public financial management system through audits.

● OBJECTIVE 1.2

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

According to Law no. 6085, the TCA conducts regularity and performance audits. In line with this, the TCA needs to develop its audit understanding, approach and capacity continuously to conduct effective audits on public entities. It is necessary to develop the audit understanding and approach continuously to implement the international auditing standards successfully and use the experience obtained from the implementation results of audit methods for improving the methods. At the same time, the TCA's priority objectives include developing the audit capacity, increasing the quality and quantity of HR capacity, ensuring that audit resources are used efficiently and increasing audit effectiveness.

OBJECTIVE 1.3

Contribution will be made for establishing accountability and fiscal transparency in public entities through audits and trials.

In the framework of the Law no. 5018 and the TCA Law, the most important element of enhancing accountability and transparency in public entities and performing effective audits is that auditees adopt an effective public financial management understanding and internal control processes and mechanisms are established. Establishment of a well-functioning internal control system in the public entities will contribute to the following;

- Use of public funds in an effective, efficient and economic manner and in line with the purposes of the administration;
- Compliance of processes and transactions with the legislation;
- Production of regular, timely and reliable information about the activities;
- Protection of the assets of the administration, and;
- Making progress to obtain sufficient and reasonable assurance in relation to the prevention of corrupt activities.

OBJECTIVE 1.4

Rapid and effective functioning of judicial processes will be ensured.

The provisions regarding the duties and authorities of the TCA are regulated in the chapter titled "Judicial Power" of the Constitution. This chapter entrusts judicial power and duties to the TCA in addition to auditing. Fast and efficiently functioning trial of the TCA should be considered within the right to fair trial. Effectiveness of the trial of the TCA becomes possible only when the execution of the writs is guaranteed. It is important to build the legal and technical infrastructure so that the TCA can effectively perform its duty of monitoring the execution of its writs. In line with those purposes, rapid and effective functioning of judicial processes will be ensured.

OBJECTIVE 1.5

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

It is important for the TCA, which is tasked with auditing the accounts and transactions of public entities, to share its experience and knowledge with the public entities to be a guide towards a good public financial management system. The TCA should be an exemplary institution within public financial management system for its external stakeholders namely parliament, public entities, academic circles, media and citizens. In line with this, the TCA should strengthen communication with its stakeholders, increase its recognition in public, reflect the expectations of external stakeholders to audit plans as much as possible and be in coordination with public entities.

MANAGEMENT

AIM 2

Kurumsal kapasiteyi güçlendirmek.

OBJECTIVE 2.1

Effectiveness will be ensured in HR management to increase employee efficiency and improve the quality of work life.

Human resources (HR) is the most valuable asset of an institution. With the HR management, the activities will aim to develop the most effective labor force for the TCA and maintain its continuity. The TCA adopts a HR management understanding that focuses on personnel evaluation, career development and career management to benefit effectively from the personnel. In line with this, it is necessary to complete HR competency analyses and reflect its results to documents on HR management.

OBJECTIVE 2.2

Employee satisfaction will be increased.

High employee satisfaction and motivation is very important for ensuring efficiency of employees and effectiveness of work results. The TCA carries out assessment works to keep employee satisfaction high and takes necessary steps according to the assessment results. The most important requirements for an effectively functioning institution include rendering this approach continuous, targeting increased employee satisfaction and realizing activities for achieving this target.

OBJECTIVE 2.3

The organizational structure of the TCA will be strengthened.

Institutional management structure should be increased and strengthened to maximize the efficiency expected from an institution. One of the most important tools to help the administration for this is the management information system. At the same time, it is planned to start institutional architecture works and strengthen institutional structure in line with those works with the purposes of presenting the institution's work processes, ensure the effectiveness of those processes and bringing efficiency to the forefront in institutional activities.

Relationship between Sub-Program Objectives and Strategic Plan

Name of program	Name of sub-program	Sub-program objectives	Related Strategic Aim
<p>External audit and account trial</p>	<p>External audit</p>	<p>Risk-based audit approach will be implemented effectively.</p>	<p>To increase the positive and contributory impact of the audits and audit results on the good functioning and development of public financial management.</p>
		<p>The effectiveness of audit will be increased by enhancing the audit understanding, approach and capacity.</p>	<p>To increase the positive and contributory impact of the audits and audit results on the good functioning and development of public financial management.</p>
		<p>Contribution will be made for establishing accountability and fiscal transparency in public entities through audits and trials.</p>	<p>To increase the positive and contributory impact of the audits and audit results on the good functioning and development of public financial management.</p>
		<p>Benefit will be ensured for external stakeholders by guiding them on the good functioning of the public financial management system.</p>	<p>To increase the positive and contributory impact of the audits and audit results on the good functioning and development of public financial management.</p>
		<p>Effectiveness will be ensured in HR management to increase employee efficiency and improve the quality of work life.</p>	<p>To strengthen the institutional capacity.</p>
		<p>Employee satisfaction will be increased.</p>	<p>To strengthen the institutional capacity.</p>
		<p>The organizational structure of the TCA will be strengthened.</p>	<p>To strengthen the institutional capacity.</p>
	<p>Account trial</p>	<p>Rapid and effective functioning of judicial processes will be ensured.</p>	<p>To increase the positive and contributory impact of the audits and audit results on the good functioning and development of public financial management.</p>

FINANCIAL INFORMATION AND EVALUATION RELATED TO THE ACTIVITIES

2023 ACCOUNTABILITY REPORT

A- FINANCIAL INFORMATION

1. BUDGET IMPLEMENTATION RESULTS

With the 2023 Central Government Budget Law, 1,312,458,000 TL was allocated to the Presidency, and 20,000,000 TL was added to the expenditure items of Goods and Service Purchases with the Supplementary Budget Law. In addition, with the transfer made as a result of the reserve appropriation request, the total appropriation of our Presidency for 2023 was 1,358,044,000 TL, 1,349,928,351 TL of this amount was spent in 2023, and the remaining 8,115,649 TL appropriation was canceled at the end of the year. Expenditure realization rate was 99%.

Table 25: Appropriation and Expenditure Data at Economic Classification Level

ECONOMIC CODE	BEGINNING APPROPRIATION YEAR-END TOTAL APPROPRIATION				BEGINNING APPROPRIATION YEAR-END TOTAL APPROPRIATION				REALIZATION			
	SERVICE PROGRAMS TOTAL	MANAGEMENT AND SUPPORT PROGRAM	NON-PROGRAM EXPENSES	TOTAL	SERVICE PROGRAMS TOTAL	MANAGEMENT AND SUPPORT PROGRAM	NON-PROGRAM EXPENSES	TOTAL	SERVICE PROGRAMS TOTAL	MANAGEMENT AND SUPPORT PROGRAM	NON-PROGRAM EXPENSES	TOTAL
Personnel Expenses	0	187,563,000	0	897,864,000	743,417,000	207,953,000	0	951,370,000	743,398,417	207,787,069	0	951,185,486
Social Security State Premium Expenses	87,962,000	35,520,000	0	123,482,000	81,772,000	41,780,000	0	123,552,000	81,375,535	41,775,567	0	123,151,102
Goods and Service Purchase Expenses	39,772,000	89,615,000	0	129,387,000	39,792,000	72,775,000	0	112,567,000	37,400,073	71,532,699	0	108,932,772
Interest Expenses	0	0	0	0	0	0	0	0	0	0	0	0
Current Transfers	7,420,000	2,905,000	0	10,325,000	9,920,000	2,795,000	0	12,655,000	9,859,821	2,722,517	0	12,582,338
Capital Expenditures	91,300,000	40,100,000	0	131,400,000	96,700,000	61,200,000	0	157,900,000	95,729,148	58,347,505	0	154,076,653
Capital Transfers	0	0	0	0	0	0	0	0	0	0	0	0
Lending	0	0	0	0	0	0	0	0	0	0	0	0
Reserve Appropriations	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RESOURCES WITHIN BUDGET	936,755,000	355,703,000	0	1,292,458,000	971,601,000	386,443,000	0	1,358,044,000	0	0	0	1,349,928,351
Revolving Fund	0	0	0	0	0	0	0	0	0	0	0	0
Special Account	0	0	0	0	0	0	0	0	0	0	0	0
Other Extra Budgetary Resources	0	0	0	0	0	0	0	0	0	0	0	0
EXTRA-BUDGETARY TOTAL RESOURCES	0	0	0	0	0	0	0	0	0	0	0	0
GENERAL TOTAL	936,755,000	355,703,000	0	1,292,458,000	971,601,000	386,443,000	0	1,358,044,000	967,762,994	382,165,357	0	1,349,928,351

2. DISCLOSURES WITH RESPECT TO MAIN FINANCIAL STATEMENTS

The following table indicates the distributions and year-end realizations of appropriations included in the budgets of the TCA for 2023 in terms of economic classification.

Table 26: Budgetary Expenditures by Economic Classification

ECONOMIC CODE	TYPE OF BUDGETARY EXPENDITURE	2023	
		APPROPRIATION	EXPENDITURE
01	Personnel Expenses	951.370.000	951.185.486
02	SSI State Premiums	123.552.000	123.151.102
03	Purchases of Goods and Services	112.567.000	108.932.772
05	Current Transfers	12.655.000	12.582.338
06	Capital Expenditures	157.900.000	154.076.653
TOTAL		1.358.044.000	1.349.928.351

- “With respect to “01- Personnel Expenses”, 951.370.000 TL was allocated, and 99,9% of it was spent.
- “With respect to “02- SSI State Premiums”, 123.552.000 TL was allocated, and 99,7% of it was spent.
- With respect to “03- Purchases of Goods and Services”, 112.567.000 TL was allocated, and 96,7% of it was spent.
- With respect to “05- Current Transfers”, 12.655.000 TL was allocated, and 99,4% of it was spent.
- With respect to “06- Capital Expenditures”, 157.900.000 TL was allocated, and 97,6% of it was spent.

In 2023, 1.358.044.000 TL was allocated to the TCA, and 99,4% of it was spent.

Appropriation and expenditure data at unit and activity level are shown in the tables below.

Table 27: Appropriation and expenditure data at unit level

INSTITUTIONAL CLASSIFICATION	2023				
	APPROPRIATION (TL)	YEAR-END TOTAL APPROPRIATION (TL)	REALIZATION (TL)	REALIZATION / APPROPRIATION (%)	REALIZATION / TOTAL APPROPRIATION (%)
Chambers and Boards	137.477.000	152.122.000	151.519.641	110	100
Deputy President	441.759.000	494.950.000	490.767.995	111	99
Private Secretary	29.152.000	16.482.000	16.182.264	56	98
Audit Units	684.070.000	694.490.000	691.458.452	101	100
OVERALL TOTAL	1.292.458.000	1.358.044.000	1.349.928.351	104	99

Table 28: Appropriation and expenditure data at activity level

INSTITUTIONAL CLASSIFICATION	2023				
	APPROPRIATION (TL)	YEAR-END TOTAL APPROPRIATION (TL)	REALIZATION (TL)	REALIZATION / APPROPRIATION (%)	REALIZATION / TOTAL APPROPRIATION (%)
AUDIT AND ACCOUNT TRIAL	936.755.000	971.601.000	967.762.994	103	100
EXTERNAL AUDIT	797.378.000	815.079.000	812.042.474	102	100
External Audit Activities	797.378.000	815.079.000	812.042.474	102	100
ACCOUNT TRIAL	139.377.000	156.522.000	155.720.520	112	99
Account Trial Activities	139.377.000	156.522.000	155.720.520	112	99
MANAGEMENT AND SUPPORT PROGRAM	355.703.000	386.443.000	382.165.357	107	99
SENIOR MANAGEMENT, ADMINISTRATIVE AND FINANCIAL SERVICES	355.703.000	386.443.000	382.165.357	107	99
General Support Services	286.451.000	308.761.000	307.635.588	107	100
Conducting Construction and Building Works	40.100.000	61.200.000	58.347.505	146	95
Private Secretary Services	29.152.000	16.482.000	16.182.264	56	98
OVERALL TOTAL	1.292.458.000	1.358.044.000	1.349.928.351	104	99

3. RESULTS OF FINANCIAL AUDIT

The audit of the TCA is conducted by a delegation assigned by the Presidency Council of the TGNA. The conclusion section of the 2022 External Audit Report for the TCA stated the following regarding the external audit of the TCA;

- Payment orders were accrued based on accounting transaction slips and bank statements evidenced these payments,
- The expenditure authority, the realization officer, the financial services unit manager and the accounting officer made efforts to implement the financial legislation and take the necessary measures;
- Care was taken to ensure that the financial transactions of the Organization were carried out within the framework of the Public Financial Management and Control Law and other relevant legislation,
- As the head of the administration, the President of the TCA delivered an outstanding effort in taking the precautions required to ensure effective, economic and efficient use of public resources entrusted through the budget; in overseeing the functioning of the financial management and control system; and in the discharge of duties and responsibilities stipulated in the Law No. 5018,

2022 External Audit Report for the TCA, which was prepared by the commission, was discussed by the Presidency Council of the TGNA on 05.10.2023. After being adopted by the Presidency Council of the TGNA, the report was submitted to the General Assembly of the TGNA for information on 07.11.2023.

B- PERFORMANCE INFORMATION

1. PROGRAM, SUB-PROGRAM AND ACTIVITY INFORMATION

Kurumumuzun sorumluluğunda olan 1 adet program, 2 adet alt program ve alt program hedeflerine yönelik yürütülecek 2 adet faaliyet hakkında gerekli bilgiler ile Yönetim ve Destek Programı'nın alt programı ve faaliyetlerine ilişkin bilgiler bu bölümde yer almaktadır.

Name of Entity	TCA
Name of program	EXTERNAL AUDIT AND ACCOUNT TRIAL
Name of sub-program	EXTERNAL AUDIT
Sub-program objective 1	Risk-based audit approach will be implemented effectively.
Sub-program objective 2	The effectiveness of audit will be increased by enhancing the audit understanding, approach and capacity.
Sub-program objective 3	Contribution will be made for establishing accountability and fiscal transparency in public entities through audits and trials.
Sub-program objective 4	Benefit will be ensured for external stakeholders by guiding them on the good functioning of the public financial management system.
Sub-program objective 5	Effectiveness will be ensured in HR management to increase employee efficiency and improve the quality of work life.
Sub-program objective 6	Employee satisfaction will be increased.
Sub-program objective 7	The organizational structure of the TCA will be strengthened.
Name of activity	External audit activities
Remark	In the framework of Law No. 5018 and the Law on TCA, it is important to effectively apply the risk-focused approach while conducting audits of public administrations. With the risk-focused approach, efficient use of resources allocated for audits will be ensured, and the effectiveness of audits will be increased by prioritizing risky areas in audits. In order to adopt a risk-focused approach, it is necessary to ensure efficiency in human resources management and to plan inspections by evaluating risky areas. The complete and successful execution of the audit plans prepared in this direction will ensure the implementation of the risk-focused approach in audits and help the public financial management system to function well through audits.

Name of Entity	TCA
Name of program	EXTERNAL AUDIT AND ACCOUNT TRIAL
Name of sub-program	ACCOUNT TRIAL
Sub-program objective	Rapid and effective functioning of judicial processes will be ensured.
Name of activity	Account trial activities
Remark	Efforts will be made to carry out judicial services in a faster and more efficient manner, the use of information systems will be expanded, judicial processes will be carried out in a systematic manner with set standards, and efficiency in these services will be increased by improving the follow-up processes both during and after the trial.

INFORMATION AND EVALUATION RELATED TO THE ACTIVITIES

Name of Entity	TCA
Name of program	MANAGEMENT AND SUPPORT PROGRAM
Name of sub-program	SENIOR MANAGEMENT, ADMINISTRATIVE AND FINANCIAL SERVICES
Sub-program objective	-
Name of activity	General Support Services
Remark	Expenses for business, transactions and processes such as the provision of cleaning, security, lighting, heating, repair and similar goods and services that serve all programs of the Presidency; arrangement of physical working environments, general document and archive services are monitored under this activity.

Name of Entity	TCA
Name of program	MANAGEMENT AND SUPPORT PROGRAM
Name of sub-program	SENIOR MANAGEMENT, ADMINISTRATIVE AND FINANCIAL SERVICES
Sub-program objective	-
Name of activity	Execution of Construction and Building Works
Remark	Expenses for the execution of all kinds of construction, operation, maintenance and repair and similar works, transactions and processes related to the immovable properties of our Presidency are monitored under this activity.

Name of Entity	TCA
Name of program	MANAGEMENT AND SUPPORT PROGRAM
Name of sub-program	SENIOR MANAGEMENT, ADMINISTRATIVE AND FINANCIAL SERVICES
Sub-program objective	-
Name of activity	Private Secretary Services
Remark	It covers the activities related to the work, transactions and processes carried out in order to organize the work program of the senior management and to carry out services such as official and private correspondence, protocol, ceremony, visit, invitation, welcome and hospitality.

2. ASSESSMENT OF PERFORMANCE RESULTS

The implementation of the 2019-2023 Strategic Plan aimed at providing contribution to the establishment of transparency and accountability in public financial management and to the proper management of public resources by developing the public financial management system and improving the financial transactions of the public entities.

In line with this, audit programs were prepared considering the development plans and priorities in annual programs, expectations of the public and the auditees, quality and quantity of activities, budget sizes, auditing frequency, denunciations and complaints, previous year audit results in the framework of risk assessment in the year. The implementation of 2022 Audit Program was completed and 2023 Audit Program was prepared and put into implementation in line with the Risky Area Sector Report.

Audit reports and general reports were completed according to the guidelines prepared in line with globally accepted rules and standards of auditing for the SAIs and published by INTOSAI.

In the scope of 2022 Audit Program, 469 public entities were audited and TCA audit reports were prepared for them. In addition to these reports, 4 general reports were prepared. While preparing audit reports on 469 public administrations, the audit process was conducted through the Audit Management Program (SayCAP) and computer-aided audit techniques were used at different levels in each of the audits.

Within the scope of the 2022 Audit Program, 109 public enterprises were audited in accordance with Laws No. 6085 and 3346. Audit reports of public enterprises were prepared in a reasoned and comparative manner, including transactions, balance sheets, final accounts and opinions that will be the basis for the discharge or non-charge of the boards of directors or submission to general discussion, and the General Report on Public Enterprises was prepared.

The TCA reports, which were submitted to the TGNA, were made public on the TCA website.

2.1. Realization Results and Evaluations Related to Sub-program Objectives and Indicators

2023 Performance Program's program, sub-programs and sub-program targets, performance indicators determined to achieve the targets and information on key indicators are given below. (TP) in the unit of measurement refers to "Summable Value"; (KM) refers to "Cumulative Value.")

Year: 2023

Program Name: External audit and account trial

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

Line	Key Indicator	Measure-ment Unit	Final Realization		Targeted Indicator Value	Realization					Realization Status	
			Year	Value		1. Quarter	2. Quarter	3. Quarter	4. Quarter	Year-end value		Realization ratio
1	Yıllık denetim programlarının denetim stratejik planına uygunluğu	Yüzde (TP)	2022	100	100	0	0	100	0	100	100	Ulaşıldı

Year: 2023
Program name: External audit and account trial
Sub-program name: External audit
Sub-program objective 1 Risk-based audit approach will be implemented effectively.

Line	Indicator	Measurment Unit	Final Realization		Targeted Indicator Value	Realization				Realization ratio	Realization Status
			Year	Value		1. Quarter	2. Quarter	3. Quarter	4. Quarter		
1	Number of risk analysis reports (Risky Area Sector Report)	Quantity (KM)*	2022	4	5	4	4	5	5	100	Achieved

Year: 2023
Program name: External audit and account trial
Sub-program name: External audit
Sub-program objective 2 The effectiveness of audit will be increased by enhancing the audit understanding, approach and capacity.

Line	Indicator	Measurment Unit	Final Realization		Targeted Indicator Value	Realization				Realization ratio	Realization Status
			Year	Value		1. Quarter	2. Quarter	3. Quarter	4. Quarter		
1	Increase in the number of audits deemed 'successful' as a result of the evaluations made by the quality assurance team	% (KM)	2022	4	5	4	4	5	5	100	Achieved
2	Number of audit manuals that are reviewed and/or updated in line with international auditing standards and modern audit methods	Quantity (KM)	2022	4	5	4	4	4	5	100	Achieved
3	Compliance ratio with international standards for documentation and archiving in audits	% (KM)	2022	60	100	60	60	60	100	100	Achieved

Year: 2023
Program name: External audit and account trial
Sub-program name: External audit
Sub-program objective 3 Contribution will be made for establishing accountability and fiscal transparency in public entities through audits and trials

Line	Indicator	Measurment Unit	Final Realization		Targeted Indicator Value	Realization				Realization Status		
			Year	Value		1. Quarter	2. Quarter	3. Quarter	4. Quarter		Year-end value	Realization ratio
1	Increase in the number of entities improving their financial management, performance management and internal control systems	% (KM)	2022	15	20	15	15	15	20	20	100	Achieved
2	Increase in the implementation ratio of findings and recommendations in monitoring results	% (KM)	2022	15	20	15	15	15	20	20	100	Achieved

Year: 2023
Program name: External audit and account trial
Sub-program name: External audit
Sub-program objective 4 Benefit will be ensured for external stakeholders by guiding them on the good functioning of the public financial management system.

Line	Indicator	Measurment Unit	Final Realization		Targeted Indicator Value	Realization				Realization Status		
			Year	Value		1. Quarter	2. Quarter	3. Quarter	4. Quarter		Year-end value	Realization ratio
1	Increase in the TCA success score in the institutional recognition survey results	% (KM)	2022	7	10	7	10	10	10	10	100	Achieved
2	Communication Strategy implementation ratio	% (KM)	2022	80	100	80	85	90	100	100	100	Achieved
3	Number of cooperation and coordination meetings	Quantity (KM)	2022	4	5	4	4	5	5	5	100	Achieved

Year: 2023

Program name: External audit and account trial

Sub-program name: External audit

Sub-program objective 5 Effectiveness will be ensured in HR management to increase employee efficiency and improve the quality of work life.

Line	Indicator	Measurement Unit	Final Realization		Targeted Indicator Value	Realization				Realization ratio	Realization Status
			Year	Value		1. Quarter	2. Quarter	3. Quarter	4. Quarter		
1	Meslek içi zorunlu eğitim programının uygulanma oranı	% (TP)	2022	100	100	25	50	10	15	100	Achieved
2	Gerekli bilgi beceriye sahip çalışan oranında sağlanan artış	% (KM)	2022	90	100	90	92	95	100	100	Achieved
3	Etkin olarak değerlendirilen eğitim sayısında sağlanacak artış oranı	% (KM)	2022	15	20	15	15	15	20	100	Achieved

Year: 2023

Program name: External audit and account trial

Sub-program name: External audit

Sub-program objective 6 Employee satisfaction will be increased.

Line	Indicator	Measurement Unit	Final Realization		Targeted Indicator Value	Realization				Realization ratio	Realization Status
			Year	Value		1. Quarter	2. Quarter	3. Quarter	4. Quarter		
1	Ratio of increase in employee satisfaction	% (KM)	2022	15	20	15	15	15	20	100	Achieved
2	Implementation rate of annual activities included in the evaluation report prepared for improving working environment and conditions	% (TP)	2022	100	100	20	30	30	20	100	Achieved
3	% of workforce working in compliance with rotation procedures	% (TP)	2022	100	100	0	0	100	0	100	Achieved

Year: 2023
 Program name: External audit and account trial
 Sub-program name: External audit
 Sub-program objective 7 The organizational structure of the TCA will be strengthened.

Line	Indicator	Measurement Unit	Final Realization		Targeted Indicator Value	Realization				Realization Status		
			Year	Value		1. Quarter	2. Quarter	3. Quarter	4. Quarter		Year-end value	Realization ratio
1	Completion of the Integrated Information System	% (KM)	2022	60	80	60	70	70	80	80	100	Achieved

Year: 2023
 Program name: External audit and account trial
 Sub-program name: Account trial
 Sub-program objective 7 Rapid and effective functioning of judicial processes will be ensured.

Line	Indicator	Measurement Unit	Final Realization		Targeted Indicator Value	Realization				Realization Status		
			Year	Value		1. Quarter	2. Quarter	3. Quarter	4. Quarter		Year-end value	Realization ratio
1	Değerlendirme raporu sayısı	Quantity (KM)	2022	4	5	4	4	4	5	5	100	Achieved

Performance indicator results

Name of sub-program	Sub-program objective	Performance indicator	Targeted Indicator Value	Year-End Realization Value	Realization Status
External audit	Risk-based audit approach will be implemented effectively.	Number of risk analysis reports (Risky Area Sector Report)	5 (Quantity)	5	Targeted Value was Achieved
	The effectiveness of audit will be increased by enhancing the audit understanding, approach and capacity.	Increase in the number of audits deemed 'successful' as a result of the evaluations made by the quality assurance team	20 (%)	20	Targeted Value was Achieved
		Number of audit manuals that are reviewed and/ or updated in line with international auditing standards and modern audit methods	5 (Quantity)	5	Targeted Value was Achieved
		Compliance ratio with international standards for documentation and archiving in audits	100 (%)	100	Targeted Value was Achieved
		Increase in the number of entities improving their financial management, performance management and internal control systems	20 (%)	20	Targeted Value was Achieved
	Contribution will be made for establishing accountability and fiscal transparency in public entities through audits and trials.	Increase in the implementation ratio of findings and recommendations in monitoring results	20 (%)	20	Targeted Value was Achieved
		Benefit will be ensured for external stakeholders by guiding them on the good functioning of the public financial management system.	Increase in the TCA success score in the institutional recognition survey results	10 (%)	10
	Communication Strategy implementation ratio		100 (%)	100	Targeted Value was Achieved
	Number of cooperation and coordination meetings		5 (Quantity)	5	Targeted Value was Achieved

INFORMATION AND EVALUATION RELATED TO THE ACTIVITIES

Name of sub-program	Sub-program objective	Performance indicator	Targeted Indicator Value	Year-End Realization Value	Realization Status
External audit	Effectiveness will be ensured in HR management to increase employee efficiency and improve the quality of work life.	Implementation rate of compulsory vocational training program	100 (%)	100	Targeted Value was Achieved
		Increase in the ratio of employees that have necessary knowledge and skills	100 (%)	100	Targeted Value was Achieved
		Increase ratio to be achieved in the number of trainings evaluated effectively	20 (%)	20	Targeted Value was Achieved
	Employee satisfaction will be increased.	Ratio of increase in employee satisfaction	20 (%)	20	Targeted Value was Achieved
		Implementation rate of annual activities included in the evaluation report prepared for improving working environment and conditions	100 (%)	100	Targeted Value was Achieved
		% of workforce working in compliance with rotation procedures	100 (%)	100	Targeted Value was Achieved
		The organizational structure of the TCA will be strengthened.	Completion of the Integrated Information System	80 (%)	80
Account trial	Rapid and effective functioning of judicial processes will be ensured.	Number of evaluation reports	5 (Quantity)	5	Targeted Value was Achieved

3. STRATEGIC PLAN EVALUATION TABLES

In the 2019-2023 Strategic Plan, which was prepared with a strategic management approach, 2 strategic aims, 8 strategic objectives to achieve these aims and 41 indicators to realize these objectives were determined. For the 8 objectives set in the 2019-2023 Strategic Plan, 19 performance indicators were monitored in 2023 and the targeted level was achieved in all of them.

STRATEGIC PLAN EVALUATION TABLES

Aim 1	To increase the positive and contributory impact of the audits and audit results on the good functioning and development of public financial management.				
Objective 1	Risk-based audit approach will be implemented effectively.				
Program/Sub-program to which the aim is related	External audit and account trial/External audit				
Sub-program objective to which the aim is related	Risk-based audit approach will be implemented effectively.				
Objective 1 Performance (%)	70				
Responsible unit	AUDIT PLANNING AND REPORTING GROUP				
Performans Göstergesi	Effect on target %	Plan Period Initial Value 2018 (A)	2023 End of Year Targeted Value (B)	2023 Realization Value (C)	Performance (%) (C-A)/(B-A)
Compliance of annual audit programs to audit strategic plan (%)	50	0*	100	100	100
Number of risk analysis reports (Risky Area Sector Report) (quantity)	20	0*	5	5	100
*The indicators are related to the activities of our Institution and are continuous; however, in the 2019-2023 Strategic Plan, the starting value of the plan period (2018) is written as zero in order to determine the targets by years.					
Evaluations Regarding the Target					
There have been no changes affecting the activity and needs. Performance indicator values were achieved. Annual audit programs and risk analysis reports were prepared in accordance with the audit strategic plan. Changes that may occur during the year due to the restructuring of public institutions and organizations (merger, dissolution, etc.) or new establishment may cause audit plans and audit programs not to be implemented at 100%. Since this risk is external to the organization, it is not possible to take precautions.					

INFORMATION AND EVALUATION RELATED TO THE ACTIVITIES

Aim 1	To increase the positive and contributory impact of the audits and audit results on the good functioning and development of public financial management.				
Objective 2	The effectiveness of audit will be increased by enhancing the audit understanding, approach and capacity.				
Program/Sub-program to which the aim is related	External audit and account trial/External audit				
Sub-program objective to which the aim is related	The effectiveness of audit will be increased by enhancing the audit understanding, approach and capacity.				
Objective 2 Performance (%)	-				
Responsible unit	AUDIT PLANNING AND REPORTING GROUP				
Performance indicator	Effect on target %	Plan Period Initial Value 2018 (A)	2023 End of Year Targeted Value (B)	2023 Realization Value (C)	Performance (%) (C-A)/(B-A)
Increase in the number of audits deemed 'successful' as a result of the evaluations made by the quality assurance team (%)	60	Unknown*	20	20	-
Number of audit manuals that are reviewed and/or updated in line with international auditing standards and modern audit methods (Quantity)	20	0	5	5	100
Compliance ratio with international standards for documentation and archiving in audits (%)	20	Unknown*	100	100	-
*Since the 2019-2023 Strategic Plan does not have a starting value for the plan period (2018), no performance calculation can be made.					
Evaluations Regarding the Target					
No changes occurred during the year that would affect the performance indicators. Performance indicator values were achieved.					

Aim 1	To increase the positive and contributory impact of the audits and audit results on the good functioning and development of public financial management.				
Objective 3	Contribution will be made for establishing accountability and fiscal transparency in public entities through audits and trials.				
Program/Sub-program to which the aim is related	External audit and account trial/External audit				
Sub-program objective to which the aim is related	Contribution will be made for establishing accountability and fiscal transparency in public entities through audits and trials.				
Objective 3 Performance (%)	-				
Responsible unit	AUDIT PLANNING AND REPORTING GROUP				
Performance indicator	Effect on target %	Plan Period Initial Value 2018 (A)	2023 End of Year Targeted Value (B)	2023 Realization Value (C)	Performance (%) (C-A)/(B-A)
Increase in the number of entities improving their financial management, performance management and internal control systems (%)	40	Unknown*	20	20	-
Increase in the implementation ratio of findings and recommendations in monitoring results (%)	60	Unknown*	20	20	-
*2019-2023 Stratejik Plan'ında plan dönemi başlangıç değeri (2018 yılı) olmadığı için performans hesaplaması yapılamamaktadır.					
Evaluations Regarding the Target					
* Since the 2019-2023 Strategic Plan does not have a starting value for the plan period (2018), no performance calculation can be made.					

INFORMATION AND EVALUATION RELATED TO THE ACTIVITIES

Aim 1	To increase the positive and contributory impact of the audits and audit results on the good functioning and development of public financial management.				
Objective 4	Rapid and effective functioning of judicial processes will be ensured.				
Program/Sub-program to which the aim is related	External audit and account trial/Account trial				
Sub-program objective to which the aim is related	Rapid and effective functioning of judicial processes will be ensured.				
Objective 4 Performance (%)	-				
Responsible unit	Presidency				
Performance indicator	Effect on target %	Plan Period Initial Value 2018 (A)	2023 End of Year Targeted Value (B)	2023 Realization Value (C)	Performance (%) (C-A)/(B-A)
Number of evaluation reports (Quantity)	20	Unknown*	5	5	-
*Since the 2019-2023 Strategic Plan does not have a starting value for the plan period (2018), no performance calculation can be made.					
Evaluations Regarding the Target					
Performance indicator value was achieved.					

Aim 1	To increase the positive and contributory impact of the audits and audit results on the good functioning and development of public financial management.				
Objective 5	Benefit will be ensured for external stakeholders by guiding them on the good functioning of the public financial management system.				
Program/Sub-program to which the aim is related	External audit and account trial/External audit				
Sub-program objective to which the aim is related	Benefit will be ensured for external stakeholders by guiding them on the good functioning of the public financial management system.				
Objective 5 Performance (%)	-				
Responsible unit	PROFESSIONAL DEVELOPMENT GROUP				
Performance indicator	Effect on target %	Plan Period Initial Value 2018 (A)	2023 End of Year Targeted Value (B)	2023 Realization Value (C)	Performance (%) (C-A)/(B-A)
Increase in the TCA success score in the institutional recognition survey results (%)	40	Unknown*	10	10	-
Communication Strategy implementation ratio (%)	10	0	100	100	100
Number of cooperation and coordination meetings (Quantity)	10	0**	5	5	100
*Since the 2019-2023 Strategic Plan does not have a starting value for the plan period (2018), no performance calculation can be made.					
**The indicator is related to the activities of our Institution and is continuous, but in order to determine the targets by years in the 2019-2023 Strategic Plan, the starting value of the plan period (2018) is written as zero.					
Evaluations Regarding the Target					
There has not been any change affecting the activity and needs and the targeted value has been achieved in performance indicators.					

INFORMATION AND EVALUATION RELATED TO THE ACTIVITIES

Aim 2	To strengthen the institutional capacity.				
Objective 1	Effectiveness will be ensured in HR management to increase employee efficiency and improve the quality of work life.				
Program/Sub-program to which the aim is related	External audit and account trial/External audit				
Sub-program objective to which the aim is related	Effectiveness will be ensured in HR management to increase employee efficiency and improve the quality of work life.				
Objective 1 Performance (%)	-				
Responsible unit	PROFESSIONAL DEVELOPMENT GROUP				
Performance indicator	Effect on target %	Plan Period Initial Value 2018 (A)	2023 End of Year Targeted Value (B)	2023 Realization Value (C)	Performance (%) (C-A)/(B-A)
Compulsory vocational training program	25	0*	100	100	100
Implementation rate of compulsory vocational training program (%)	25	Unknown**	100	100	-
Increase in the ratio of employees that have necessary knowledge and skills (%)	20	50	100	100	100
Increase ratio to be achieved in the number of trainings evaluated effectively (%)	30	Unknown**	20	20	-
*The indicator is related to the activities of our Institution and is continuous, but in order to determine the targets by years in the 2019-2023 Strategic Plan, the starting value of the plan period (2018) is written as zero.					
**Since the 2019-2023 Strategic Plan does not have a starting value for the plan period (2018), no performance calculation can be made.					
Evaluations Regarding the Target					
No changes occurred during the year that would affect the performance indicators. Performance indicator values were achieved.					

INFORMATION AND EVALUATION RELATED TO THE ACTIVITIES

Aim 2	To strengthen the institutional capacity				
Objective 2	Employee satisfaction will be increased.				
Program/Sub-program to which the aim is related	External audit and account trial/External audit				
Sub-program objective to which the aim is related	Employee satisfaction will be increased.				
Objective 2 Performance [%]	-				
Responsible unit	PROFESSIONAL DEVELOPMENT GROUP/HUMAN RESOURCES UNIT/ TECHNICAL AND FINANCIAL AFFAIRS UNIT				
Performance indicator	Effect on target %	Plan Period Initial Value 2018 (A)	2023 End of Year Targeted Value (B)	2023 Realization Value (C)	Performance (%) (C-A)/(B-A)
Ratio of increase in employee satisfaction (%)	50	Unknown*	20	20	-
Implementation rate of annual activities included in the evaluation report prepared for improving working environment and conditions (%)	20	0	100	100	100
% of workforce working in compliance with rotation procedures (%)	30	0	100	100	100
*Since the 2019-2023 Strategic Plan does not have a starting value for the plan period (2018), no performance calculation can be made.					
Evaluations Regarding the Target					
There has not been any change affecting the activity and needs and the targeted value has been achieved in performance indicators.					

INFORMATION AND EVALUATION RELATED TO THE ACTIVITIES

Aim 2	To strengthen the institutional capacity				
Objective 3	The organizational structure of the TCA will be strengthened.				
Program/Sub-program to which the aim is related	External audit and account trial/External audit				
Sub-program objective to which the aim is related	The organizational structure of the TCA will be strengthened.				
Objective 3 Performance (%)	-				
Responsible unit	HUMAN RESOURCES UNIT				
Performance indicator	Effect on target %	Plan Period Initial Value 2018 (A)	2023 End of Year Targeted Value (B)	2023 Realization Value (C)	Performance (%) (C-A)/(B-A)
Completion of the Integrated Information System (%)	70	Unknown*	80	80	-
*Since the 2019-2023 Strategic Plan does not have a starting value for the plan period (2018), no performance calculation can be made.					
Evaluations Regarding the Target					
Performance indicator value was achieved.					

4. ASSESSMENT OF PERFORMANCE INFORMATION SYSTEM

The process of analyzing, evaluating and reporting performance information to be used in the preparation of performance programs and annual reports is carried out through sub-modules on the Budget Management Information System (e-Budget) of the Presidency of Strategy and Budget of the Presidency of the Republic.

A link has been established between the aims and objectives in the strategic plan and the indicators and responsible units in the performance program. The Strategy Development Unit receives the realization results of the aims and objectives through performance indicators from the responsible units on a quarterly basis. Performance results received from responsible units are entered into the Budget Management Information System (e-Budget). At the end of the period, the data are consolidated and presented to the Audit, Planning and Coordination Board. After the approval of the Audit, Planning and Coordination Board, performance information is announced to the public in the Accountability Report every year by the end of February and sent to the Presidency of Strategy and Budget within the same period.

ASSESSMENT OF INSTITUTIONAL CAPABILITY AND CAPACITY

◆
2023 ACCOUNTABILITY REPORT

Being an independent and constitutional organization with judicial powers

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

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

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

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

Providing guidance to public entities

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

SUGGESTIONS AND PRECAUTIONS

2023 ACCOUNTABILITY REPORT

SUGGESTIONS AND PRECAUTIONS

The TCA audit aims at ensuring compliance with laws in the acquirement, protection and use of public funds and supporting the establishment of accountability and fiscal transparency in public management.

With this purpose, the TCA focuses on the following;

- Measuring the impact of audits on the good functioning and improvement of public financial management,
- Making and implementing training plans based on needs analysis,
- Establishing and implementing mechanisms that will ensure effective cooperation through a communication strategy to ensure effective communication with stakeholders,
- Enhancing the effectiveness of quality control mechanisms to ensure that methodological requirements are fully met in audit processes,
- Ensuring digital transformation

ANNEXES

2023 ACCOUNTABILITY REPORT

Annex 1- List of Public Entities Audited under the 2022 Audit Program and Audit Reports Issued in 2023

PUBLIC ADMINISTRATIONS UNDER GENERAL BUDGET (Table 1 attached to Law no.5018)

01- CUMHURBAŞKANLIĞI	21- TİCARET BAKANLIĞI
02- ANAYASA MAHKEMESİ	22- ULAŞTIRMA VE ALTYAPI BAKANLIĞI
03- YARGITAY	23- DEVLET ARŞİVLERİ BAŞKANLIĞI
04- DANIŞTAY	24- DİYANET İŞLERİ BAŞKANLIĞI
05- HAKİMLER VE SAVCILAR KURULU	25- İLETİŞİM BAŞKANLIĞI
06- ADALET BAKANLIĞI	26- MİLLİ GÜVENLİK KURULU GENEL SEKRETERLİĞİ
07- AİLE VE SOSYAL HİZMETLER BAKANLIĞI	27- MİLLİ İSTİHBARAT TEŞKİLATI BAŞKANLIĞI
08- ÇALIŞMA VE SOSYAL GÜVENLİK BAKANLIĞI	28- MİLLİ SARAYLAR İDARESİ BAŞKANLIĞI
09- ÇEVRE, ŞEHİRCİLİK VE İKLİM DEĞİŞİKLİĞİ BAKANLIĞI	29- STRATEJİ VE BÜTÇE BAŞKANLIĞI
10- DIŞİŞLERİ BAKANLIĞI	30- JANDARMA GENEL KOMUTANLIĞI
11- ENERJİ VE TABİİ KAYNAKLAR BAKANLIĞI	31- SAHİL GÜVENLİK KOMUTANLIĞI
12- GENÇLİK VE SPOR BAKANLIĞI	32- EMNİYET GENEL MÜDÜRLÜĞÜ
13- HAZİNE VE MALİYE BAKANLIĞI	33- AFET VE ACİL DURUM YÖNETİMİ BAŞKANLIĞI
14- İÇİŞLERİ BAKANLIĞI	34- GELİR İDARESİ BAŞKANLIĞI
15- KÜLTÜR VE TURİZM BAKANLIĞI	35- TAPU VE KADASTRO GENEL MÜDÜRLÜĞÜ
16- MİLLİ EĞİTİM BAKANLIĞI	36- METEOROLOJİ GENEL MÜDÜRLÜĞÜ
17- MİLLİ SAVUNMA BAKANLIĞI	37- GÖÇ İDARESİ BAŞKANLIĞI
18- SAĞLIK BAKANLIĞI	38- AVRUPA BİRLİĞİ BAŞKANLIĞI
19- SANAYİ VE TEKNOLOJİ BAKANLIĞI	39- İKLİM DEĞİŞİKLİĞİ BAŞKANLIĞI
20- TARIM VE ORMAN BAKANLIĞI	01-

SPECIAL BUDGETED ADMINISTRATIONS-A**(Council of Higher Education, Universities and High Technology Institutes) (Table II attached to Law No. 5018))**

- | | |
|--|--|
| 01- YÜKSEKÖĞRETİM KURULU | 34- GEBZE TEKNİK ÜNİVERSİTESİ |
| 02- ÖLÇME, SEÇME VE YERLEŞTİRME MERKEZİ BAŞKANLIĞI | 35- İZMİR YÜKSEK TEKNOLOJİ ENSTİTÜSÜ |
| 03- İSTANBUL ÜNİVERSİTESİ | 36- KAFKAS ÜNİVERSİTESİ |
| 04- İSTANBUL TEKNİK ÜNİVERSİTESİ | 37- KIRIKKALE ÜNİVERSİTESİ |
| 05- ANKARA ÜNİVERSİTESİ | 38- KOCAELİ ÜNİVERSİTESİ |
| 06- KARADENİZ TEKNİK ÜNİVERSİTESİ | 39- MERSİN ÜNİVERSİTESİ |
| 07- EGE ÜNİVERSİTESİ | 40- MUĞLA SITKI KOÇMAN ÜNİVERSİTESİ |
| 08- ATATÜRK ÜNİVERSİTESİ | 41- NIĞDE ÖMER HALİSDEMİR ÜNİVERSİTESİ |
| 09- ORTA DOĞU TEKNİK ÜNİVERSİTESİ | 42- PAMUKKALE ÜNİVERSİTESİ |
| 10- HACETTEPE ÜNİVERSİTESİ | 43- SAKARYA ÜNİVERSİTESİ |
| 11- BOĞAZIÇI ÜNİVERSİTESİ | 44- SÜLEYMAN DEMİREL ÜNİVERSİTESİ |
| 12- ANADOLU ÜNİVERSİTESİ | 45- ZONGULDAK BÜLENT ECEVİT ÜNİVERSİTESİ |
| 13- SİVAS CUMHURİYET ÜNİVERSİTESİ | 46- ESKİŞEHİR OSMANGAZİ ÜNİVERSİTESİ |
| 14- FIRAT ÜNİVERSİTESİ | 47- GALATASARAY ÜNİVERSİTESİ |
| 15- ONDOKUZ MAYIS ÜNİVERSİTESİ | 48- KIRŞEHİR AHİ EVRAN ÜNİVERSİTESİ |
| 16- SELÇUK ÜNİVERSİTESİ | 49- KASTAMONU ÜNİVERSİTESİ |
| 17- BURSA ULUDAĞ ÜNİVERSİTESİ | 50- DÜZCE ÜNİVERSİTESİ |
| 18- ERCİYES ÜNİVERSİTESİ | 51- BURDUR MEHMET AKİF ERSOY ÜNİVERSİTESİ |
| 19- AKDENİZ ÜNİVERSİTESİ | 52- UŞAK ÜNİVERSİTESİ |
| 20- DOKUZ EYLÜL ÜNİVERSİTESİ | 53- RECEP TAYYİP ERDOĞAN ÜNİVERSİTESİ |
| 21- GAZİ ÜNİVERSİTESİ | 54- TEKİRDAĞ NAMIK KEMAL ÜNİVERSİTESİ |
| 22- MARMARA ÜNİVERSİTESİ | 55- ERZİNCAN BİNALI YILDIRIM ÜNİVERSİTESİ |
| 23- MİMAR SİNAN GÜZEL SANATLAR ÜNİVERSİTESİ | 56- AKSARAY ÜNİVERSİTESİ |
| 24- TRAKYA ÜNİVERSİTESİ | 57- GİRESUN ÜNİVERSİTESİ |
| 25- YILDIZ TEKNİK ÜNİVERSİTESİ | 58- HİTİT ÜNİVERSİTESİ |
| 26- VAN YÜZÜNCÜ YIL ÜNİVERSİTESİ | 59- YOZGAT BOZOK ÜNİVERSİTESİ |
| 27- BOLU ABANT İZZET BAYSAL ÜNİVERSİTESİ | 60- ORDU ÜNİVERSİTESİ |
| 28- AYDIN ADNAN MENDERES ÜNİVERSİTESİ | 61- AMASYA ÜNİVERSİTESİ |
| 29- AFYON KOCATEPE ÜNİVERSİTESİ | 62- KARAMANOĞLU MEHMETBEY ÜNİVERSİTESİ |
| 30- BALIKESİR ÜNİVERSİTESİ | 63- SİNOP ÜNİVERSİTESİ |
| 31- MANİSA CELAL BAYAR ÜNİVERSİTESİ | 64- NEVŞEHİR HACI BEKTAŞ VELİ ÜNİVERSİTESİ |
| 32- ÇANAKKALE ONSEKİZ MART ÜNİVERSİTESİ | 65- KARABÜK ÜNİVERSİTESİ |
| 33- TOKAT GAZİOSMANPAŞA ÜNİVERSİTESİ | 66- ÇANKIRI KARATEKİN ÜNİVERSİTESİ |
| | 67- ARTVİN ÇORUH ÜNİVERSİTESİ |

- 68- BİLECİK ŞEYH EDEBALI ÜNİVERSİTESİ
 69- KIRKLARELİ ÜNİVERSİTESİ
 70- BİNGÖL ÜNİVERSİTESİ
 71- MUŞ ALPARSLAN ÜNİVERSİTESİ
 72- MARDİN ARTUKLU ÜNİVERSİTESİ
 73- BATMAN ÜNİVERSİTESİ
 74- ARDAHAN ÜNİVERSİTESİ
 75- BARTIN ÜNİVERSİTESİ
 76- GÜMÜŞHANE ÜNİVERSİTESİ
 77- HAKKARİ ÜNİVERSİTESİ
 78- IĞDIR ÜNİVERSİTESİ
 79- ŞIRNAK ÜNİVERSİTESİ
 80- MUNZUR ÜNİVERSİTESİ
 81- YALOVA ÜNİVERSİTESİ
 82- TÜRK-ALMAN ÜNİVERSİTESİ
 83- ANKARA YILDIRIM BEYAZIT ÜNİVERSİTESİ
 84- BURSA TEKNİK ÜNİVERSİTESİ
 85- İSTANBUL MEDENİYET ÜNİVERSİTESİ
 86- İZMİR KÂTİP ÇELEBİ ÜNİVERSİTESİ
 87- NECMETTİN ERBAKAN ÜNİVERSİTESİ
 88- ERZURUM TEKNİK ÜNİVERSİTESİ
 89- ANKARA SOSYAL BİLİMLER ÜNİVERSİTESİ
 90- SAĞLIK BİLİMLERİ ÜNİVERSİTESİ
 91- BANDIRMA ONYEDİ EYLÜL ÜNİVERSİTESİ
 92- ALANYA ALAADDİN KEYKUBAT ÜNİVERSİTESİ
 93- İZMİR BAKIRÇAY ÜNİVERSİTESİ
 94- İZMİR DEMOKRASİ ÜNİVERSİTESİ
 95- ANKARA MÜZİK VE GÜZEL SANATLAR ÜNİVERSİTESİ
 96- KONYA TEKNİK ÜNİVERSİTESİ
 97- KÜTAHYA SAĞLIK BİLİMLERİ ÜNİVERSİTESİ
 98- İSTANBUL ÜNİVERSİTESİ-CERRAHPAŞA
 99- ANKARA HACI BAYRAM VELİ ÜNİVERSİTESİ
 100- SAKARYA UYGULAMALI BİLİMLER ÜNİVERSİTESİ
 101- SİVAS BİLİM VE TEKNOLOJİ ÜNİVERSİTESİ
 102- TRABZON ÜNİVERSİTESİ
 103- KAYSERİ ÜNİVERSİTESİ

- 104- ESKİŞEHİR TEKNİK ÜNİVERSİTESİ
 105- ISPARTA UYGULAMALI BİLİMLER ÜNİVERSİTESİ
 106- AFYONKARAHİSAR SAĞLIK BİLİMLERİ ÜNİVERSİTESİ

**OTHER SPECIAL BUDGETED ADMINISTRATIONS
 - B (TABLE II ATTACHED TO LAW NO. 5018)**

- 01- SAVUNMA SANAYİ BAŞKANLIĞI
 02- ATATÜRK KÜLTÜR, DİL VE TARİH YÜKSEK KURUMU
 03- ATATÜRK ARAŞTIRMA MERKEZİ
 04- ATATÜRK KÜLTÜR MERKEZİ
 05- TÜRK DİL KURUMU
 06- TÜRK TARİH KURUMU
 07- TÜRKİYE BİLİMSEL VE TEKNOLOJİK ARAŞTIRMA KURUMU
 08- TÜRKİYE BİLİMLER AKADEMİSİ
 09- KARAYOLLARI GENEL MÜDÜRLÜĞÜ
 10- DEVLET TİYATROLARI GENEL MÜDÜRLÜĞÜ
 11- DEVLET OPERA VE BALESİ GENEL MÜDÜRLÜĞÜ
 12- ORMAN GENEL MÜDÜRLÜĞÜ
 13- VAKIFLAR GENEL MÜDÜRLÜĞÜ
 14- TÜRKİYE HUDUT VE SAHİLLER SAĞLIK GENEL MÜDÜRLÜĞÜ
 15- MADEN TETKİK VE ARAMA GENEL MÜDÜRLÜĞÜ
 16- SİVİL HAVACILIK GENEL MÜDÜRLÜĞÜ
 17- TÜRK AKREDİTASYON KURUMU
 18- TÜRK STANDARDLARI ENSTİTÜSÜ
 19- TÜRK PATENT VE MARKA KURUMU
 20- KÜÇÜK VE ORTA ÖLÇEKLİ İŞLETMELERİ GELİŞTİRME VE DESTEKLEME İDARESİ BAŞKANLIĞI
 21- TÜRK İŞBİRLİĞİ VE KOORDİNASYON AJANSI BAŞKANLIĞI
 22- ÖZELLEŞTİRME İDARESİ BAŞKANLIĞI
 23- KAMU DENETÇİLİĞİ KURUMU
 24- CEZA İNFAZ KURUMLARI İLE TUTUKEVLERİ İŞYURLARI KURUMU
 25- MESLEKİ YETERLİLİK KURUMU
 26- YURTDIŞI TÜRKLER VE AKRABA TOPLULUKLAR BAŞKANLIĞI

- 27- TÜRKİYE YAZMA ESERLER KURUMU BAŞKANLIĞI
- 28- DOĞU ANADOLU PROJESİ BÖLGE KALKINMA İDARESİ BAŞKANLIĞI
- 29- KONYA OVASI PROJESİ BÖLGE KALKINMA İDARESİ BAŞKANLIĞI
- 30- DOĞU KARADENİZ PROJESİ BÖLGE KALKINMA İDARESİ BAŞKANLIĞI
- 31- DEVLET SU İŞLERİ GENEL MÜDÜRLÜĞÜ
- 32- TÜRKİYE SU ENSTİTÜSÜ
- 33- TÜRKİYE İLAÇ VE TIBBİ CİHAZ KURUMU
- 34- TÜRKİYE İNSAN HAKLARI VE EŞİTLİK KURUMU
- 35- TÜRKİYE SAĞLIK ENSTİTÜLERİ BAŞKANLIĞI
- 36- HELAL AKREDİTASYON KURUMU
- 37- MADEN VE PETROL İŞLERİ GENEL MÜDÜRLÜĞÜ
- 38- TÜRKİYE UZAY AJANSI
- 39- TÜRKİYE ADALET AKADEMİSİ
- 40- KAPADOKYA ALAN BAŞKANLIĞI
- 41- TÜRKİYE ENERJİ, NÜKLEER VE MADEN ARAŞTIRMA KURUMU (TENMAK)
- 42- TÜRKİYE İSTATİSTİK KURUMU

SUPERVISORY AND REGULATORY AGENCIES (TABLE III ATTACHED TO LAW NO. 5018)

- 01- RADYO VE TELEVİZYON ÜST KURULU
- 02- BİLGİ TEKNOLOJİLERİ VE İLETİŞİM KURUMU
- 03- SERMAYE PİYASASI KURULU
- 04- BANKACILIK DÜZENLEME VE DENETLEME KURUMU
- 05- ENERJİ PİYASASI DÜZENLEME KURUMU
- 06- KAMU İHALE KURUMU
- 07- REKABET KURUMU
- 08- KAMU GÖZETİMİ, MUHASEBE VE DENETİM STANDARTLARI KURUMU
- 09- KİŞİSEL VERİLERİ KORUMA KURUMU
- 10- NÜKLEER DÜZENLEME KURUMU
- 11- SİGORTACILIK VE ÖZEL EMEKLİLİK DÜZENLEME VE DENETLEME KURUMU
- 12-
- 13-

SOCIAL SECURITY INSTITUTIONS

(TABLE IV OF THE LAW NO. 5018)

- 01- SOSYAL GÜVENLİK KURUMU
- 02- TÜRKİYE İŞ KURUMU

SPECIAL PROVINCIAL ADMINISTRATIONS

- 01- AKSARAY İL ÖZEL İDARESİ
- 02- BİNGÖL İL ÖZEL İDARESİ
- 03- BURDUR İL ÖZEL İDARESİ
- 04- EDİRNE İL ÖZEL İDARESİ
- 05- KIRIKKALE İL ÖZEL İDARESİ
- 06- KIRKLARELİ İL ÖZEL İDARESİ
- 07- MUŞ İL ÖZEL İDARESİ
- 08- SİVAS İL ÖZEL İDARESİ
- 09- TOKAT İL ÖZEL İDARESİ
- 10- YALOVA İL ÖZEL İDARESİ
- 11- YOZGAT İL ÖZEL İDARESİ

METROPOLITAN MUNICIPALITIES

- 01- ANKARA BÜYÜKŞEHİR BELEDİYESİ
- 02- ANTALYA BÜYÜKŞEHİR BELEDİYESİ
- 03- AYDIN BÜYÜKŞEHİR BELEDİYESİ
- 04- BALIKESİR BÜYÜKŞEHİR BELEDİYESİ
- 05- BURSA BÜYÜKŞEHİR BELEDİYESİ
- 06- DENİZLİ BÜYÜKŞEHİR BELEDİYESİ
- 07- ERZURUM BÜYÜKŞEHİR BELEDİYESİ
- 08- ESKİŞEHİR BÜYÜKŞEHİR BELEDİYESİ
- 09- İSTANBUL BÜYÜKŞEHİR BELEDİYESİ
- 10- İZMİR BÜYÜKŞEHİR BELEDİYESİ
- 11- KAYSERİ BÜYÜKŞEHİR BELEDİYESİ
- 12- KOCAELİ BÜYÜKŞEHİR BELEDİYESİ
- 13- KONYA BÜYÜKŞEHİR BELEDİYESİ
- 14- MANİSA BÜYÜKŞEHİR BELEDİYESİ
- 15- MARDİN BÜYÜKŞEHİR BELEDİYESİ
- 16- MERSİN BÜYÜKŞEHİR BELEDİYESİ
- 17- MUĞLA BÜYÜKŞEHİR BELEDİYESİ

- 18- ORDU BÜYÜKŞEHİR BELEDİYESİ
- 19- SAKARYA BÜYÜKŞEHİR BELEDİYESİ
- 20- SAMSUN BÜYÜKŞEHİR BELEDİYESİ
- 21- TEKİRDAĞ BÜYÜKŞEHİR BELEDİYESİ
- 22- TRABZON BÜYÜKŞEHİR BELEDİYESİ
- 23- VAN BÜYÜKŞEHİR BELEDİYESİ

METROPOLITAN MUNICIPALITIES – AFFILIATED ADMINISTRATIONS

- 01- ANKARA ELEKTRİK HAVAGAZI VE OTOBÜS İŞLETME MÜESSESESİ GENEL MÜDÜRLÜĞÜ (EGO)
- 02- ANKARA SU VE KANALİZASYON İDARESİ GENEL MÜDÜRLÜĞÜ (ASKİ)
- 03- ANTALYA SU VE ATIK SU İDARESİ GENEL MÜDÜRLÜĞÜ
- 04- AYDIN SU VE KANALİZASYON İDARESİ GENEL MÜDÜRLÜĞÜ
- 05- BALIKESİR SU VE KANALİZASYON İDARESİ GENEL MÜDÜRLÜĞÜ
- 06- BURSA SU VE KANALİZASYON İDARESİ GENEL MÜDÜRLÜĞÜ (BUSKİ)
- 07- DENİZLİ SU VE KANALİZASYON İDARESİ GENEL MÜDÜRLÜĞÜ
- 08- ERZURUM SU VE KANALİZASYON İDARESİ GENEL MÜDÜRLÜĞÜ
- 09- ESKİŞEHİR SU VE KANALİZASYON İDARESİ GENEL MÜDÜRLÜĞÜ
- 10- İSTANBUL ELEKTRİK, TRAMVAY VE TÜNEL İŞLETMELERİ GENEL MÜDÜRLÜĞÜ (İETT)
- 11- İSTANBUL SU VE KANALİZASYON İDARESİ GENEL MÜDÜRLÜĞÜ (İSKİ)
- 12- İZMİR ELEKTRİK, SU, HAVAGAZI, OTOBÜS VE TROLEYBÜS GENEL MÜDÜRLÜĞÜ (ESHOT)
- 13- İZMİR SU VE KANALİZASYON İDARESİ GENEL MÜDÜRLÜĞÜ
- 14- KAYSERİ SU VE KANALİZASYON İDARESİ GENEL MÜDÜRLÜĞÜ
- 15- KOCAELİ SU VE KANALİZASYON İDARESİ GENEL MÜDÜRLÜĞÜ (İSU)
- 16- KONYA SU VE KANALİZASYON İDARESİ GENEL MÜDÜRLÜĞÜ

- 17- MANİSA SU VE KANALİZASYON İDARESİ GENEL MÜDÜRLÜĞÜ
- 18- MARDİN SU VE KANALİZASYON İDARESİ GENEL MÜDÜRLÜĞÜ
- 19- MERSİN SU VE KANALİZASYON İDARESİ GENEL MÜDÜRLÜĞÜ
- 20- MUĞLA SU VE KANALİZASYON İDARESİ GENEL MÜDÜRLÜĞÜ
- 21- ORDU SU VE KANALİZASYON İDARESİ GENEL MÜDÜRLÜĞÜ
- 22- SAKARYA SU VE KANALİZASYON İDARESİ GENEL MÜDÜRLÜĞÜ
- 23- SAMSUN SU VE KANALİZASYON İDARESİ GENEL MÜDÜRLÜĞÜ
- 24- TEKİRDAĞ SU VE KANALİZASYON İDARESİ GENEL MÜDÜRLÜĞÜ
- 25- TRABZON İÇMESUYU VE KANALİZASYON İDARESİ GENEL MÜDÜRLÜĞÜ
- 26- VAN SU VE KANALİZASYON İDARESİ GENEL MÜDÜRLÜĞÜ

PROVINCIAL MUNICIPALITIES

- 01- AFYONKARAHİSAR BELEDİYESİ
- 02- AKSARAY BELEDİYESİ
- 03- AMASYA BELEDİYESİ
- 04- ARTVİN BELEDİYESİ
- 05- BARTIN BELEDİYESİ
- 06- BİLECİK BELEDİYESİ
- 07- BOLU BELEDİYESİ
- 08- BURDUR BELEDİYESİ
- 09- ÇANAKKALE BELEDİYESİ
- 10- EDİRNE BELEDİYESİ
- 11- KASTAMONU BELEDİYESİ
- 12- KIRIKKALE BELEDİYESİ
- 13- KIRKLARELİ BELEDİYESİ
- 14- KIRŞEHİR BELEDİYESİ
- 15- MUŞ BELEDİYESİ
- 16- NEVŞEHİR BELEDİYESİ
- 17- NIĞDE BELEDİYESİ
- 18- SİNOP BELEDİYESİ
- 19- SİVAS BELEDİYESİ
- 20- TOKAT BELEDİYESİ
- 21- TUNCELİ BELEDİYESİ
- 22- YALOVA BELEDİYESİ

DISTRICT MUNICIPALITIES

- 01- AMASYA MERZİFON BELEDİYESİ
- 02- AMASYA TAŞOVA BELEDİYESİ
- 03- ANKARA ALTINDAĞ BELEDİYESİ
- 04- ANKARA ÇANKAYA BELEDİYESİ
- 05- ANKARA ÇUBUK BELEDİYESİ
- 06- ANKARA ETİMESGUT BELEDİYESİ
- 07- ANKARA GÖLBAŞI BELEDİYESİ
- 08- ANKARA KAHRAMANKAZAN BELEDİYESİ
- 09- ANKARA KEÇİÖREN BELEDİYESİ
- 10- ANKARA MAMAK BELEDİYESİ
- 11- ANKARA PURSAKLAR BELEDİYESİ

- 12- ANKARA SİNCAN BELEDİYESİ
- 13- ANKARA YENİMAHALLE BELEDİYESİ
- 14- ANTALYA ALANYA BELEDİYESİ
- 15- ANTALYA DÖŞEMEALTI BELEDİYESİ
- 16- ANTALYA ELMALI BELEDİYESİ
- 17- ANTALYA KEMER BELEDİYESİ
- 18- ANTALYA KONYAALTI BELEDİYESİ
- 19- ANTALYA MANAVGAT BELEDİYESİ
- 20- ANTALYA MURATPAŞA BELEDİYESİ
- 21- ARTVİN HOPA BELEDİYESİ
- 22- AYDIN EFELER BELEDİYESİ
- 23- AYDIN KUŞADASI BELEDİYESİ
- 24- AYDIN NAZİLLİ BELEDİYESİ
- 25- AYDIN SÖKE BELEDİYESİ
- 26- BALIKESİR ALTIEYLÜL BELEDİYESİ
- 27- BALIKESİR BANDIRMA BELEDİYESİ
- 28- BALIKESİR DURSUNBEY BELEDİYESİ
- 29- BALIKESİR EDREMİT BELEDİYESİ
- 30- BİLECİK BOZÜYÜK BELEDİYESİ
- 31- BİTLİS TATVAN BELEDİYESİ
- 32- BURSA GEMLİK BELEDİYESİ
- 33- BURSA İNEGÖL BELEDİYESİ
- 34- BURSA MUDANYA BELEDİYESİ
- 35- BURSA MUSTAFAKEMALPAŞA BELEDİYESİ
- 36- BURSA NİLÜFER BELEDİYESİ
- 37- ÇORUM SUNGURLU BELEDİYESİ
- 38- DENİZLİ MERKEZEFENDİ BELEDİYESİ
- 39- DENİZLİ PAMUKKALE BELEDİYESİ
- 40- EDİRNE KEŞAN BELEDİYESİ
- 41- ERZURUM YAKUTİYE BELEDİYESİ
- 42- ESKİŞEHİR ODUNPAZARI BELEDİYESİ
- 43- ESKİŞEHİR TEPEBAŞI BELEDİYESİ
- 44- İSTANBUL ATAŞEHİR BELEDİYESİ
- 45- İSTANBUL BAĞCILAR BELEDİYESİ
- 46- İSTANBUL BAKIRKÖY BELEDİYESİ
- 47- İSTANBUL BAŞAKŞEHİR BELEDİYESİ
- 48- İSTANBUL BEŞİKTAŞ BELEDİYESİ

- 49- İSTANBUL BEYOĞLU BELEDİYESİ
50- İSTANBUL ÇATALCA BELEDİYESİ
51- İSTANBUL ESENYURT BELEDİYESİ
52- İSTANBUL EYÜPSULTAN BELEDİYESİ
53- İSTANBUL KADIKÖY BELEDİYESİ
54- İSTANBUL KAĞITHANE BELEDİYESİ
55- İSTANBUL KARTAL BELEDİYESİ
56- İSTANBUL MALTEPE BELEDİYESİ
57- İSTANBUL SARIYER BELEDİYESİ
58- İSTANBUL SİLİVRİ BELEDİYESİ
59- İSTANBUL ŞİŞLİ BELEDİYESİ
60- İSTANBUL ÜMRANIYE BELEDİYESİ
61- İSTANBUL ÜSKÜDAR BELEDİYESİ
62- İZMİR BAYINDIR BELEDİYESİ
63- İZMİR BAYRAKLI BELEDİYESİ
64- İZMİR BERGAMA BELEDİYESİ
65- İZMİR BORNOVA BELEDİYESİ
66- İZMİR BUCA BELEDİYESİ
67- İZMİR ÇİĞLİ BELEDİYESİ
68- İZMİR KARABAĞLAR BELEDİYESİ
69- İZMİR KARŞIYAKA BELEDİYESİ
70- İZMİR MENEMEN BELEDİYESİ
71- İZMİR URLA BELEDİYESİ
72- KASTAMONU TOSYA BELEDİYESİ
73- KAYSERİ BÜNYAN BELEDİYESİ
74- KAYSERİ KOCASINAN BELEDİYESİ
75- KAYSERİ MELİKGAZİ BELEDİYESİ
76- KAYSERİ TALAS BELEDİYESİ
77- KIRKLARELİ LÜLEBURGAZ BELEDİYESİ
78- KOCAELİ GEBZE BELEDİYESİ
79- KOCAELİ İZMİT BELEDİYESİ
80- KOCAELİ KÖRFEZ BELEDİYESİ
81- KONYA ÇUMRA BELEDİYESİ
82- KONYA KARATAY BELEDİYESİ
83- KONYA KULU BELEDİYESİ
84- KONYA MERAM BELEDİYESİ
85- KÜTAHYA GEDİZ BELEDİYESİ
86- MANİSA AKHISAR BELEDİYESİ
87- MANİSA SARUHANLI BELEDİYESİ
88- MANİSA ŞEHZADELER BELEDİYESİ
89- MANİSA YUNUSEMRE BELEDİYESİ
90- MERSİN AKDENİZ BELEDİYESİ
91- MERSİN MEZİTLİ BELEDİYESİ
92- MERSİN SİLİFKE BELEDİYESİ
93- MERSİN TARSUS BELEDİYESİ
94- MERSİN YENİŞEHİR BELEDİYESİ
95- MUĞLA BODRUM BELEDİYESİ
96- MUĞLA FETHİYE BELEDİYESİ
97- MUĞLA MARMARIS BELEDİYESİ
98- MUĞLA MENTEŞE BELEDİYESİ
99- MUĞLA MİLAS BELEDİYESİ
100- MUĞLA ORTACA BELEDİYESİ
101- MUĞLA SEYDİKEMER BELEDİYESİ
102- NEVŞEHİR KOZAKLI BELEDİYESİ
103- ORDU ALTINORDU BELEDİYESİ
104- ORDU FATSA BELEDİYESİ
105- SAKARYA ADAPAZARI BELEDİYESİ
106- SAMSUN ATAKUM BELEDİYESİ
107- SAMSUN BAFRA BELEDİYESİ
108- SAMSUN CANİK BELEDİYESİ
109- SAMSUN İLKADIM BELEDİYESİ
110- SİNOP BOYABAT BELEDİYESİ
111- SİNOP GERZE BELEDİYESİ
112- TEKİRDAĞ ÇERKEZKÖY BELEDİYESİ
113- TEKİRDAĞ ÇORLU BELEDİYESİ
114- YOZGAT SORGUN BELEDİYESİ
115- YOZGAT YERKÖY BELEDİYESİ
116- ZONGULDAK KARADENİZ EREĞLİ BELEDİYESİ

LOCAL ADMINISTRATIVE COMPANIES AND UNIONS

- 01- ALDAŞ ALTYAPI YÖN. DAN. ELEK. ENJ. ÜRETİM HİZ. TİC. AŞ
- 02- ANFA ANKARA ALTINPARK İŞLETMELERİ LİMİTED ŞİRKETİ
- 03- ANKARA BÜYÜKŞEHİR BELEDİYESİ PORTAŞ PROJE İNŞAAT TAAHHÜT ASFALT SANAYİ VE TİCARET AŞ.
- 04- ANKARA HALK EKMEK VE UN FAB. AŞ.
- 05- ANSET ÖZEL SAĞLIK VE EĞİTİM KÜLTÜR İNŞAAT TİCARET LİMİTED ŞİRKETİ
- 06- AY JEOTERMAL ENERJİ AŞ
- 07- BALIKESİR BÜYÜKŞEHİR BELEDİYESİ PERSONEL ANONİM ŞİRKETİ
- 08- BAŞKENT ULAŞIM VE DOĞALGAZ HİZMETLERİ PROJE TAAHHÜT SANAYİ VE TİCARET AŞ (BUGSAŞ)
- 09- BELBİM A.Ş. -ELEKTRONİK PARA VE ÖDEME HİZMETLERİ AŞ
- 10- BELKA ANKARA KATI ATIKLARI AYIKLAMA ENERJİ DEĞERLENDİRME BİLGİSAYAR İNŞAAT NAKLİYAT VE TAAHHÜT YEMEK SANAYİ VE TİCARET AŞ
- 11- BEL-KO. LİMİTED ŞİRKETİ.
- 12- BEL-PA ANKARA EĞİTİM SAĞLIK HİZMETLERİ İNŞAAT ENERJİ GIDA TEMİZLİK İTHALAT İHRACAT TİCARET AŞ
- 13- BELTUR BÜYÜK İSTANBUL EĞİTİM TURİZM VE SAĞLIK YATIRIMLARI İŞLETME VE TİCARET AŞ
- 14- BURSA JEOTERMAL AŞ
- 15- DENİZLİ BÜYÜKŞEHİR BELEDİYESİ ULAŞIM AŞ
- 16- EDBEL EDREMİT BELEDİYESİ GIDA TURİZM JEOTERMAL TANITIM İNŞAAT TAAHHÜT SANAYİ VE TİCARET AŞ
- 17- ESKİŞEHİR KENT HİZMET LİMİTED ŞİRKETİ
- 18- GRANDPLAZA GIDA OTELCİLİK VE TURİZM İŞLETMELERİ AŞ
- 19- İSTANBUL DİJİTAL MEDYA TİCARET AŞ
- 20- İSBAK İSTANBUL BİLİŞİM VE AKILLI KENT TEKNOLOJİLERİ AŞ
- 21- İSTAÇ İSTANBUL ÇEVRE YÖNETİMİ SANAYİ VE TİCARET AŞ
- 22- İSTANBUL ASFALT FABRİKALARI SANAYİ VE

TİCARET AŞ

- 23- İSTANBUL BETON ELEMANLARI VE HAZIR BETON FABRİKALARI SANAYİ VE TİCARET AŞ
- 24- İSTANBUL İMAR İNŞAAT AŞ
- 25- İSTANBUL KONUT İMAR PLAN TURİZM ULAŞIM SANAYİ VE TİCARET AŞ
- 26- İSTANBUL KÜLTÜR VE SANAT ÜRÜNLERİ TİCARET AŞ
- 27- İSTANBUL SPOR ETKİNLİKLERİ VE İŞLETMECİLİĞİ TİCARET AŞ
- 28- İSTANBUL UYGULAMALI GAZ VE ENERJİ TEKNOLOJİLERİ ARAŞTIRMA MÜHENDİSLİK SANAYİ TİCARET AŞ (UGETAM)
- 29- İZMİR BANLİYÖ TAŞIMACILIĞI SİSTEMİ TİCARET AŞ
- 30- İZMİR BÜYÜKŞEHİR BELEDİYESİ BETON VE ASFALT ENERJİ ÜRETİM VE DAĞITIM TESİSLERİ SU KANALİZASYON TİC.VE SAN. AŞ
- 31- İZMİR FUARCILIK HİZMETLERİ KÜLTÜR VE SANAT İŞLERİ AŞ
- 32- KARŞIYAKA BELEDİYESİ PERSONEL AŞ
- 33- KAYSERİ ULAŞIM TURİZM İNŞAAT TAAHHÜT PROJE MÜŞAVİRLİK TELEKOMÜNİKASYON SAN. VE TİC. AŞ
- 34- KAYSERİ VE CİVARI ELEKTRİK T. AŞ (KCET AŞ)
- 35- KENT KONUT İNŞAAT SANAYİ VE TİCARET AŞ
- 36- MANİSA ULAŞIM HİZMETLERİ MAKİNE SANAYİ VE TİCARET AŞ
- 37- MARMARA BELEDİYELER BİRLİĞİ
- 38- MERSİN BÜYÜKŞEHİR İMAR İNŞAAT TİC. AŞ
- 39- MUTTAŞ
- 40- ORBEL İNŞ. GÜV. TAAH. HİZ. NAK. TURZM. SAN. VE TİC. AŞ
- 41- SAMULAŞ A.Ş. (SAMSUN PROJE ULAŞIM A.Ş.)
- 42- TEKİRDAĞ OTOPARK ULAŞIM NAK. İMAR PLAN. İNŞ. VE TAAH. SAN. TİC. AŞ (TEKPARK AŞ)
- 43- TÜRKİYE BELEDİYELER BİRLİĞİ

PRESIDENCIES OF INVESTMENT MONITORING AND COORDINATION

- 01- BALIKESİR VALİLİĞİ YATIRIM İZLEME VE KOORDİNASYON BAŞKANLIĞI
- 02- BURSA VALİLİĞİ YATIRIM İZLEME VE KOORDİNASYON BAŞKANLIĞI
- 03- MARDİN VALİLİĞİ YATIRIM İZLEME VE KOORDİNASYON BAŞKANLIĞI
- 04- MERSİN VALİLİĞİ YATIRIM İZLEME VE KOORDİNASYON BAŞKANLIĞI
- 05- TRABZON VALİLİĞİ YATIRIM İZLEME VE KOORDİNASYON BAŞKANLIĞI
- 06- VAN VALİLİĞİ YATIRIM İZLEME VE KOORDİNASYON BAŞKANLIĞI

DEVELOPMENT AGENCIES

- 01- AHİLER KALKINMA AJANSI
- 02- BATI AKDENİZ KALKINMA AJANSI
- 03- BURSA ESKİŞEHİR BİLECİK KALKINMA AJANSI
- 04- DİCLE KALKINMA AJANSI
- 05- DOĞU ANADOLU KALKINMA AJANSI
- 06- KUZEYDOĞU ANADOLU KALKINMA AJANSI

OTHER PUBLIC ENTITIES

- 01- AVRUPA BİRLİĞİ EĞİTİM VE GENÇLİK PROGRAMLARI MERKEZİ BAŞKANLIĞI (TÜRKİYE ULUSAL AJANSI)
- 02- ÇANAKKALE SAVAŞLARI GELİBOLU TARİHİ ALAN BAŞKANLIĞI
- 03- DİJİTAL DÖNÜŞÜM OFİSİ BAŞKANLIĞI
- 04- FİNANS OFİSİ BAŞKANLIĞI
- 05- İNSAN KAYNAKLARI OFİSİ BAŞKANLIĞI
- 06- MİLLİ SAVUNMA BAKANLIĞI AKARYAKIT İKMAL VE NATO POL TESİSLERİ İŞLETME BAŞKANLIĞI
- 07- SPOR-TOTO TEŞKİLAT BAŞKANLIĞI
- 08- TARIM VE KIRSAL KALKINMAYI DESTEKLEME KURUMU
- 09- TASARRUF MEVDUATI SİGORTA FONU
- 10- TÜRKİYE CUMHURİYET MERKEZ BANKASI
- 11- TÜRKİYE ÇEVRE AJANSI

- 12- YATIRIM OFİSİ BAŞKANLIĞI
- 13- YATIRIMCI TAZMİN MERKEZİ

OTHER PUBLIC COMPANIES

- 01- BANKALARARASI KART MERKEZİ ANONİM ŞİRKETİ (BKM)
- 02- HAVAALANI İŞLETME VE HAVACILIK ENDÜSTRİLERİ A.Ş. (HEAŞ)
- 03- SBT SAĞLIK BİLİM VE TEKNOLOJİLERİ ANONİM ŞİRKETİ

Annex 2: List of Public Enterprises Audited under the 2022 Audit Program and Audit Reports Issued in 2023

- 01- AKHISAR GIDA TARIM HAYVANCILIK VE TEKSTİL ÜRÜNLERİ SAN. TIC. AŞ
- 02- ANKARA DOĞAL ELEKTRİK ÜRETİM VE TİCARET AŞ (ADÜAŞ)
- 03- ASKERİ FABRİKA VE TERSANE İŞLETME AŞ (ASFAT)
- 04- ATATÜRK ORMAN ÇİFTLİĞİ MÜDÜRLÜĞÜ
- 05- BİLEŞİM FİNANSAL TEKNOLOJİLER VE ÖDEME SİSTEMLERİ AŞ
- 06- BORU HATLARI İLE PETROL TAŞIMACILIĞI AŞ (BOTAŞ)
- 07- BOTAŞ INTERNATIONAL AŞ
- 08- CENTRAL OTO KİRALAMA AŞ
- 09- ÇAY İŞLETMELERİ GENEL MÜDÜRLÜĞÜ (ÇAYKUR)
- 10- DEVLET HAVA MEYDANLARI İŞLETMESİ GENEL MÜDÜRLÜĞÜ
- 11- DEVLET MALZEME OFİSİ GENEL MÜDÜRLÜĞÜ (DMO)
- 12- DOĞUSAN BORU SANAYİ VE TİCARET AŞ
- 13- ELEKTRİK ÜRETİM AŞ (EÜAŞ)
- 14- EMLAK KATILIM VARLIK KİRALAMA AŞ
- 15- EMLAK VARLIK KİRALAMA AŞ
- 16- ET VE SÜT KURUMU GENEL MÜDÜRLÜĞÜ
- 17- ETİ MADEN İŞLETMELERİ GENEL MÜDÜRLÜĞÜ (ETİ MADEN)
- 18- ETİMİNE AŞ
- 19- FEM KİMYA NAKLİYE TURİZM HAYVAN VE HAYVAN ÜRÜNLERİ İTHALAT İHRACAT SANAYİ VE TİCARET LİMİTED ŞİRKETİ
- 20- HALK FAKTORİNG AŞ
- 21- HALK FİNANSAL KİRALAMA AŞ
- 22- HALK GAYRİMENKUL YATIRIM ORTAKLIĞI AŞ
- 23- HALK VARLIK KİRALAMA AŞ
- 24- HALK YAPI PROJELERİ GELİŞTİRME AŞ (HALK YAPI)
- 25- HALK YATIRIM MENKUL DEĞERLER AŞ
- 26- İLLER BANKASI AŞ
- 27- İSTANBUL OLİMPİYAT OYUNLARI HAZIRLIK VE DÜZENLEME KURULU
- 28- KALKINMA GİRİŞİM SERMAYESİ PORTFÖY YÖNETİMİ AŞ
- 29- KALKINMA YATIRIM VARLIK KİRALAMA AŞ
- 30- KESKİNOĞLU İÇ VE DIŞ TİCARET LTD. ŞTİ.
- 31- KESKİNOĞLU KAFES SANAYİ VE TIC. LTD. ŞTİ.
- 32- KESKİNOĞLU TAVUKÇULUK VE DAMIZLIK İŞLETMELERİ SANAYİ VE TİCARET AŞ
- 33- KIYI EMNİYETİ GENEL MÜDÜRLÜĞÜ
- 34- KULE VERİCİ TESİSLERİ İŞLETİM VE TEKNOLOJİLERİ AŞ
- 35- KVZ YUMURTACILIK TAVUKÇULUK TARIM SAN. VE TİC.LTD. ŞTİ.
- 36- MAKİNA VE KİMYA ENDÜSTRİSİ KURUMU AŞ (MKE)
- 37- MARMARA TEKNOKENT AŞ
- 38- MİLLİ PİYANGO İDARESİ GENEL MÜDÜRLÜĞÜ (MPİ)
- 39- NÜKLEER TEKNİK DESTEK AŞ (NÜTED)
- 40- PLATFORM ÖDEME HİZMETLERİ VE ELEKTRONİK PARA AŞ
- 41- POSTA VE TELGRAF TEŞKİLATI AŞ (PTT)
- 42- PTT ANADOLUM LOJİSTİK AŞ
- 43- PTT BİLGİ TEKNOLOJİLERİ AŞ
- 44- PTT PARA LOJİSTİK VE ÖZEL GÜVENLİK HİZMETLERİ AŞ
- 45- PYS GÜVENLİK AŞ
- 46- RİNERJİ RİZE ELEKTRİK ÜRETİM AŞ
- 47- SAFİR ÇARŞI YÖNETİM HİZMETLERİ AŞ
- 48- SOFRA KURUMSAL VE ÖDÜLLENDİRME HİZMETLERİ AŞ
- 49- SÜMER HOLDİNG AŞ
- 50- T.C. ZİRAAT BANKASI AŞ
- 51- TAKSİM OTELCİLİK AŞ
- 52- TARIM İŞLETMELERİ GENEL MÜDÜRLÜĞÜ
- 53- TASFİYE HALİNDE ARICAK TURİZM VE TİCARET AŞ
- 54- TASFİYE HALİNDE KALKINMA YATIRIM MENKUL DEĞERLER AŞ
- 55- TCDD TEKNİK MÜHENDİSLİK VE MÜŞAVİRLİK AŞ
- 56- TH KARADENİZ BAKIR İŞLETMELERİ GENEL MÜDÜRLÜĞÜ
- 57- TOPLU KONUT İDARESİ BAŞKANLIĞI (TOKİ)

- 58- TOPRAK MAHSULLERİ OFİSİ GENEL MÜDÜRLÜĞÜ (TMO)
- 59- TRBOR BOR TEKNOLOJİLERİ AŞ
- 60- TURKISH ENERGY ANONİM ŞİRKETİ
- 61- TURKISH PETROLEUM INTERNATIONAL AŞ
- 62- TURKISH PETROLEUM OFF-SHORE TECHNOLOGY CENTER AŞ
- 63- TÜRK KATILIM REASÜRANS AŞ
- 64- TÜRK REASÜRANS AŞ
- 65- TÜRK SUDAN ULUSLARARASI TARIM VE HAYVANCILIK AŞ
- 66- TÜRKİYE CUMHURİYETİ DEVLET DEMİRYOLLARI İŞLETMESİ GENEL MÜDÜRLÜĞÜ
- 67- TÜRKİYE CUMHURİYETİ DEVLET DEMİRYOLLARI TAŞIMACILIK AŞ
- 68- TÜRKİYE DENİZCİLİK İŞLETMELERİ AŞ
- 69- TÜRKİYE ELEKTRİK DAĞITIM AŞ (TEDAŞ)
- 70- TÜRKİYE ELEKTRİK İLETİM AŞ (TEİAŞ)
- 71- TÜRKİYE ELEKTROMEKANİK SANAYİ AŞ GENEL MÜDÜRLÜĞÜ (TEMSAN)
- 72- TÜRKİYE EMLAK KATILIM BANKASI AŞ (EMLAK BANK)
- 73- TÜRKİYE HALK BANKASI AŞ
- 74- TÜRKİYE İHRACAT KREDİ BANKASI AŞ (TÜRK EXIMBANK)
- 75- TÜRKİYE KALKINMA FONU
- 76- TÜRKİYE KALKINMA VE YATIRIM BANKASI AŞ
- 77- TÜRKİYE KÖMÜR İŞLETMELERİ KURUMU (TKİ)
- 78- TÜRKİYE NÜKLEER ENERJİ AŞ (TÜNAŞ)
- 79- TÜRKİYE PETROLLERİ AO GENEL MÜDÜRLÜĞÜ (TPAO)
- 80- TÜRKİYE RADYO VE TELEVİZYON KURUMU GENEL MÜDÜRLÜĞÜ (TRT)
- 81- TÜRKİYE RAYLI SİSTEM ARAÇLARI SANAYİ AŞ (TÜRASAŞ)
- 82- TÜRKİYE ŞEKER FABRİKALARI AŞ GENEL MÜDÜRLÜĞÜ
- 83- TÜRKİYE TAŞKÖMÜRÜ KURUMU GENEL MÜDÜRLÜĞÜ (TTK)
- 84- TÜRKİYE TAŞKÖMÜRÜ KURUMU GENEL MÜDÜRLÜĞÜ (TTK) AMASRA TİM
- 85- TÜRKİYE TAŞKÖMÜRÜ KURUMU GENEL MÜDÜRLÜĞÜ (TTK) ARMUTÇUK TİM
- 86- TÜRKİYE TAŞKÖMÜRÜ KURUMU GENEL MÜDÜRLÜĞÜ (TTK) KARADON TİM
- 87- TÜRKİYE TAŞKÖMÜRÜ KURUMU GENEL MÜDÜRLÜĞÜ (TTK) KOZLU TİM
- 88- TÜRKİYE TAŞKÖMÜRÜ KURUMU GENEL MÜDÜRLÜĞÜ (TTK) ÜZÜLMEZ TİM
- 89- TÜRKİYE VAKIFLAR BANKASI T.A.O.
- 90- TÜRKİYE UYDU HABERLEŞME, KABLO TV VE İŞLETME AŞ
- 91- VAKIF FAKTORİNG A.Ş.
- 92- VAKIF ELEKTRONİK PARA VE ÖDEME HİZMETLERİ A.Ş.
- 93- VAKIF ENERJİ VE MADENCİLİK A.Ş.
- 94- VAKIF FİNANSAL KİRALAMA A.Ş.
- 95- VAKIF GAYRİMENKUL DEĞERLEME A.Ş.
- 96- VAKIF GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
- 97- VAKIF İNŞAAT RESTORASYON VE TİCARET A.Ş.
- 98- VAKIF PAZARLAMA SANAYİ VE TİCARET A.Ş.
- 99- VAKIF YATIRIM MENKUL DEĞERLER AŞ
- 100- ZG TARIM PIYASALARI A.Ş.
- 101- ZİRAAT GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
- 102- ZİRAAT GİRİŞİM SERMAYESİ YATIRIM ORTAKLIĞI A.Ş.
- 103- ZİRAAT İŞLETME YÖNETİMİ VE GAYRİMENKUL GELİŞTİRME A.Ş.
- 104- ZİRAAT KATILIM BANKASI A.Ş.
- 105- ZİRAAT KATILIM VARLIK KİRALAMA A.Ş.
- 106- ZİRAAT PORTFÖY YÖNETİMİ A.Ş.
- 107- ZİRAAT TEKNOLOJİ A.Ş.
- 108- ZİRAAT YATIRIM MENKUL DEĞERLER A.Ş.
- 109- ZKB VARLIK KİRALAMA A.Ş.

INTERNAL CONTROL ASSURANCE STATEMENT

Within the framework of my duties and powers as a senior manager, I declare that the budget of the TCA is prepared and implemented in accordance with the development plan, annual program, strategic plan and performance program and service requirements, and that the resources allocated by the budget to achieve the goals and objectives and to fulfill the duties and services regulated by the relevant legislation are used in line with the planned objectives and in accordance with the principles of good financial management.

Within this framework, I declare that the internal control system provides adequate and reasonable assurance that the income, expenditure, assets and liabilities of the administration are managed effectively, economically and efficiently, that it operates in accordance with the laws and other regulations, that irregularities and corruption are prevented in all kinds of financial decisions and transactions, that regular, timely and reliable reports and information are obtained to make and monitor decisions, that misuse and waste of assets are prevented, and that they are protected against losses.

This assurance is based on the information and assessments I have as the senior manager, management information systems, internal control system assessment reports, monitoring and evaluation reports, assurance statements submitted by the expenditure authorities and the financial services unit manager, and audit reports.

I declare that the information in this report is reliable, complete and accurate.

ANKARA

29/02/2024

Metin YENER
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 works and transactions carried out by our expenditure unit are carried out in accordance with the aims and objectives of the administration, good financial management principles, control regulations and legislation, that the resources allocated to our unit with the budget are used effectively, economically and efficiently in line with the planned objectives, and that the internal control system in our unit provides sufficient and reasonable assurance.

This assurance is based on the information and assessments I have as the expenditure authority, management information systems, internal control system evaluation reports, monitoring and evaluation reports and audit reports.

I declare that the information in this report is reliable, complete and accurate.

ANKARA

29/02/2024

Orhan YAŞA
Deputy 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, the necessary coordination is provided, training and guidance services are provided in the establishment, implementation and development of the internal control system at the TCA Presidency, the activities are performed pursuant to the legislation regarding financial management and control and other relevant legislation; internal control processes are operated to ensure the effective, efficient and economic utilization of the public funds, the implementation results are monitored, and my considerations and recommendations are reported to the head of administration in a timely manner for the necessary measures to be taken.

I hereby declare that I have provided the necessary information to the senior manager and expenditure authorities on the implementation of other legislation related to financial laws and I have been engaged in consultancy activities.

I confirm that the information in the "III/A- Financial Information" section of this Report is reliable, complete and accurate.

ANKARA

29/02/2024

Bülent ÖZGÜNLÜ
Head of Strategy Development Unit