



THE TURKISH COURT OF ACCOUNTS

# Strategic Plan

2014-2018





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# PREAMBLE

The Turkish Court of Accounts (TCA), which is a supreme audit institution conducting audit on behalf of the Turkish Grand National Assembly (TGNA), is a constitutional entity that is equipped with the task and power of taking final decision and that gets its impartiality from its independence. In this context, it has been successfully continuing its audit and judicial tasks for 150 years.

The TCA, which has been established in 1862 and which is a reputable member of the global SAI community, is an active member of the international and territorial organizations of SAIs such as International Organization of Supreme Audit Institutions (INTOSAI), European Organization of Supreme Audit Institutions (EUROSAI), Asian Organization of Supreme Audit Institutions (ASOSAI), and Economic Co-operation Organization Supreme Audit Institutions (ECOSAI).

Within the framework of the works towards harmonization with international standards and European Union norms, the public entities prepare and implement their strategic plans, accord those plans with the budgets, and measure and assess their performances, which is a process developing and continuing in the field of public management. In 1990s, as a requirement of the mission of “promoting the public management reforms” adopted by the SAI community, our TCA prepared the first strategic plan in our country in 2000 and promoted those processes through its reports with the performance audits it conducted since 1996, and thus acted as a pioneer for performance managements in our country.

The TCA aims at delivering the audit and judicial tasks in the most effective manner. It focuses on continuous development and change. This approach is also reflected in the strategy document prepared. Within the scope of situation analysis, self-criticism was made boldly in a way that is significantly different from the traditional public management culture by taking strength from the internal dynamics based on the knowledge and experiences of its members, and it has become possible to produce the strategic plan on this sound ground and as a real planning document.

In the upcoming period, the TCA will start performing works towards seeking answers to global problems on a global scale with the joint and parallel audits promoted and supported by the international-territorial organizations of INTOSAI and other international SAI organizations. It will take those new trends into consideration, conduct its audits as an important actor both in the national and international arena, and contribute to the development of audit methodology.

Public Financial Management and Control Law numbered 5018 has introduced a new approach for the public financial management and control. The TCA Law numbered 6085 foresees new audit approaches in order to conduct audits in compliance with the international standards and principles. In line with this, audit works will be carried out, the colleagues will improve their professional competencies, the technical infrastructure of audit will be developed, and collaboration will be made with the national and international professional entities and other relevant entities in order to develop the audit understanding, approach and capacity of our entity so that it can conduct sound audits of public entities.

The development of accountability and transparency in public entities within the framework of Law numbered 5018 depends on the having established mechanisms that will properly meet the system requirements. Setting up and establishing public financial management in public entities requires that institutional strategic plans, annual performance programs and accountability reports are prepared and finalized according to legal requirements starting from the objectives foreseen in the development plans, and that a well-functioning internal control system is built.

As a consequence of implementing this plan, the TCA aims to contribute to the establishment

of accountability and transparency in public financial management and the accurate management of public resources by means of developing the public financial management system and improving the financial transactions of public entities. The TCA aims at the following in order to achieve this objective:

In the field of audit activities:

—Conducting a more effective audit that adds value to public management and contributes to the Parliament's use of the power of purse;

—Preparing and updating audit guidelines in compliance with international standards;

—Popularizing the use of information systems in auditing.

In the field of judicial activities:

—Ensuring that the judiciary operates in a more rapid, effective and just manner;

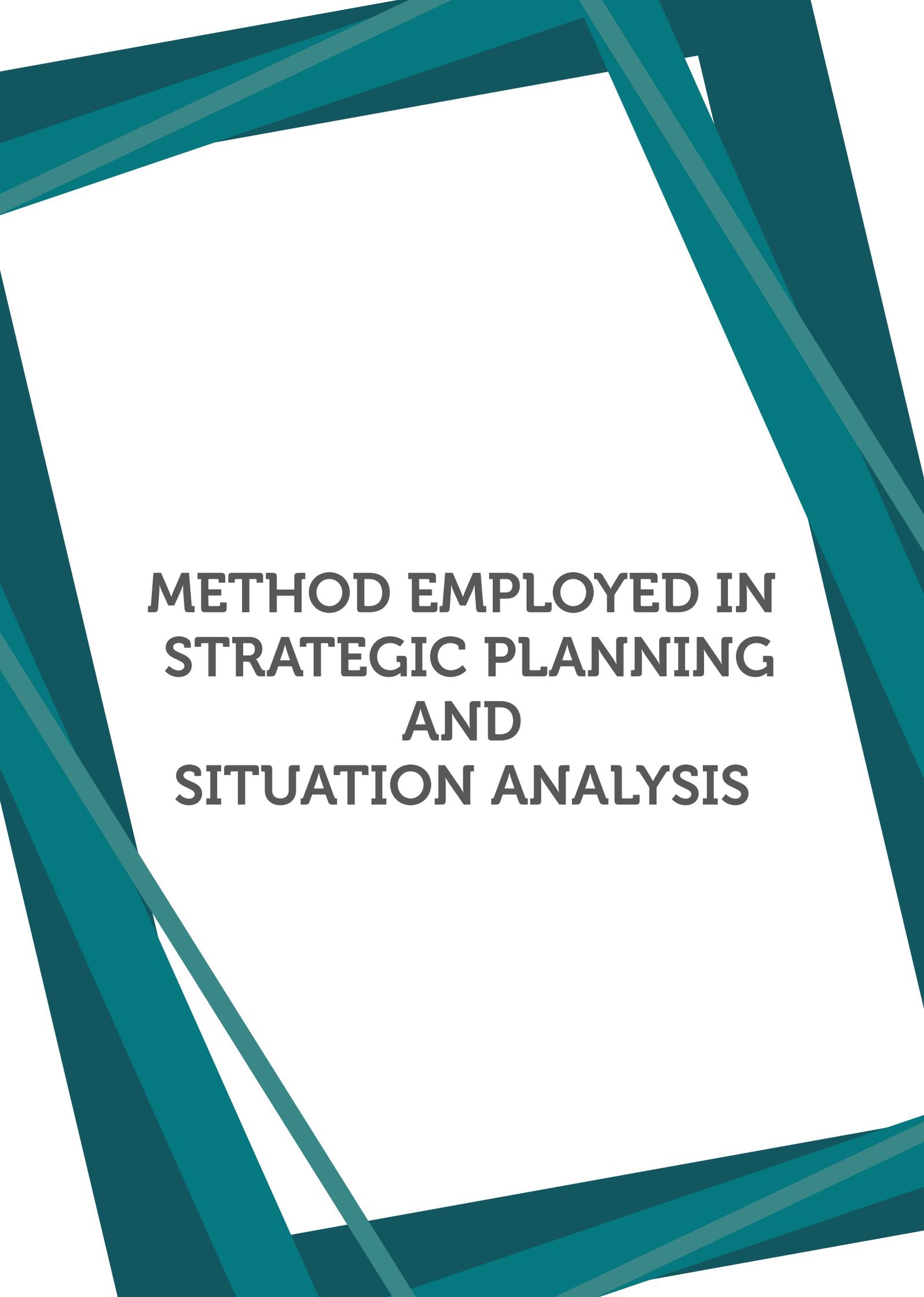
—Developing the monitoring and reporting of the execution of the writs;

—Identifying the obstacles in front of the execution of writs and taking precautions to eliminate them.

In line with its new mission and vision formed within the scope of the strategic planning efforts, the TCA will conduct the projects and activities that are determined in the light of its strategic objectives and targets, and it will deliver the audit and judicial services in a more effective manner for meeting the expectations in the upcoming period.

Besides the preparation of the Strategic Plan in valid and realistic manner, the sound implementation of the plan is very important as well. I wish that the strategic plan of the TCA for the period of 2014-2018 is effectively implemented in our entity and that it sets an example to other entities in this field; and I would like to extend my thanks to our staff members that have contributed to this effort.

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

The background features several overlapping, curved bands in various shades of teal and dark green, creating a dynamic, abstract geometric pattern. The bands are layered, with some appearing in front of others, and they curve across the page from the top and bottom edges towards the center.

# **METHOD EMPLOYED IN STRATEGIC PLANNING AND SITUATION ANALYSIS**



## **1-METHOD EMPLOYED IN STRATEGIC PLANNING**

### **1.1- Legal Framework**

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

### **1.2- Strategic Planning Process**

The strategic planning process for the period of 2014–2018 was launched with the establishment of a “Committee for Strategic Planning” composed of professional personnel and supporting staff upon the approval of the President of the TCA. The Strategy Development Unit acted as the Secretariat of the Committee. The Committee also received training and consultancy services in the discharge of its duty.

The situation analysis over the audit and judicial functions of the TCA formed the basis for strategic planning, and studies conducted by sub-working groups were evaluated at weekly meetings. Followings are the main themes of these meetings, underlying the strategic plan:

- What are the changes in the public management and their implications on audit?
- What are the recent trends in supreme audit?
- What should be the institutional and professional changes necessary for implementing international auditing standards at the TCA?
- What should be the position and innovation strategies of the TCA?

With a view to receiving the expectations, comments and inputs of external and internal stakeholders, surveys oriented towards two groups were developed, and the opinions of respondents were collected.

The target group for the external stakeholder survey included:

- The TGNA and political parties,
- Other public entities with judicial functions,
- Other public entities with audit function,
- Civil society organizations,
- Administrations and organizations within the scope of audit.

The draft strategic plan was drawn up following the preparatory training, studies of sub-groups and the analysis of stakeholder surveys. Written opinions and recommendations of all personnel as well as the management of the TCA regarding the draft plan were requested. The Draft TCA Strategic Plan (2014-2018) was finalized in the light of the opinions and recommendations received and subsequently, submitted to the Presidency. As per Article 31 of the TCA Law No.6085, the Board of Auditing, Planning and Coordination, which is composed of the President, Deputy Presidents and Heads of Departments of the TCA, deliberated on the TCA Strategic Plan (2014-2018). The Plan was put into implementation upon approval of the Presidency on 2 July 2013.

## 2-SITUATION ANALYSIS

### 2.1- Development of the TCA

During the Ottoman Empire era, actions were taken at the beginning of 1800s with an aim to secure financial stability, to establish and maintain a robust public finance through control over the expenditures and revenues. In parallel to the developments in the west, one of the significant initiatives taken in this respect was the establishment of a “Supreme Court of Accounts” in 1862. The Court became a constitutional entity after taking its place in the Constitution of 1876, and started to audit annually the revenues and expenditures, accounting records and other transactions of entities dependant on Treasury and to perform ex-ante control of expenditures.

After the inception of the Republic, the TCA was restructured, fashioned after the French model of Continental Europe in parallel to other changes in the structure of the State. The TCA took its place in the Constitution of 1924. Since the TGNA had both executive and legislative power in the first years of the Republic, relations between the TGNA and the TCA was mutual and close. During this period, a specific commission established within the TGNA deliberated on the reports produced by the TCA. Nevertheless, in time, relationbetween the TGNA and the TCA was weakened, and the TCA channelled all its activities to its judicial processes.

As a result of world-wide economic crisis in 1929, it was understood that the free market economy was not functioning perfectly without external interference, and Keynesian policies calling for more state involvement in the economic and social life came into the fore. During this period, the state economic enterprises were established in Turkey, which enabled the state to engage in commercial and industrial activities. For the audit of these enterprises, a High Auditing Board was established under the Prime Ministry in 1938, unlike the common practice in the world in which the audit of such entities are performed by SAIs.

During the period after the 2<sup>nd</sup> World War, increasing public expenditures required SAIs to realize rapid and fundamental changes in the extent and nature of their audits. More emphasis was given to audits providing assurance as to the entities’ financial system as a whole, rather than examining individual accounts and transactions. In this context, performance audits as a new type of audit emerged, in addition to audits on the acquisition, use and storage of public resources in accordance with the legislations, which have been performed since the establishment of SAIs. In 1950s, performance audits were carried out without a methodology as a by-product of traditional audits and as of the second half of 1970s, have taken place in the national legislations.

In parallel to the developments in the world, the public management reforms in Turkey were at the top of the agenda and intensified in 1990s. With an amendment to the TCA Law No.832 in 1996, the TCA was authorized to conduct performance audit. With the reflections of the European Union accession process, the public management reforms gained impetus in 2000s; the new public management approach as adopted in the world was for the first time phrased in the Five-Year Development Plan for 2001-2005 as “pursuing citizen satisfaction in the delivery of public services”.

Within the framework of the reforms, the public financial management was reviewed; the PFMC Law No.5018, which came into force in 2003, terminated the use of extra-budgetary funds; all the revenues, expenditures and liabilities of the state were included within the scope of the budget, and thus, their legislative oversight was guaranteed. Internal audit units were established within each public administration. A significant step was taken towards transforming the TCA into an institution that focuses on the financial structure of auditees rather than individual transactions and produces

reports that are more comprehensive. With the TCA Law No.6085 enacted in 2010, all uses of public funds are covered in the audit scope of the TCA. With this Law, the Prime Ministry High Auditing Board, responsible for the audit of state economic enterprises, was transferred to the TCA, terminating the dual structuring in the external audit mechanism.

## **2.2- Duties, Competences and Responsibilities of the TCA**

The major legal arrangements regarding the duties and competencies of the TCA are as follows:

### **The Article 160 of the Constitution:**

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

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

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

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

### **The Article 164 of the Constitution:**

“Final accounts bills shall be submitted to the Grand National Assembly of Turkey by the Council of Ministers within seven months of the end of the relevant fiscal year, unless a shorter period is prescribed by law. The Court of Accounts shall submit its statement of general conformity to the Grand National Assembly of Turkey within seventy-five days of the submission of the final accounts bill to which it is related.

The final accounts bill shall be placed on the agenda of the Committee on Budget together with the budget bill of the new fiscal year. Committee on Budget shall submit the budget bill to the Plenary in conjunction with the final accounts bill; the Plenary shall debate and decide on the final accounts bills in conjunction with the budget bill of the new fiscal year.

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

### **The Article 165 of the Constitution:**

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

**The Article 68 of Public Financial Management and Control Law No.5018:**

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

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

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

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

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

At the end of the audits, the reports on the issues stated in the subparagraphs (a) and (b) of second paragraph of this article shall be consolidated according to the administrations, and a copy shall be submitted to the relevant public administration and replied by the head of public administration. The Court of Accounts shall prepare the External Audit General Evaluation Report by taking into account the audit reports and replies given thereto, and present it to the Turkish Grand National Assembly.

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

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

**The Article 4 of the TCA Law No.6085:**

“Turkish Court of Accounts shall audit;

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

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

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

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

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

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.”

**The Article 5 of the TCA Law No.6085:**

“Turkish Court of Accounts shall;

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

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

**The Article 6 of the TCA Law No.6085:**

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

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

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

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

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

**The Article 55 of the Law on the Establishment and the Rules of Procedure of the Constitutional Court No.6216:**

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

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

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

***National Fundamental Documents***

**Medium-Term Program(2013–2015)**

According to the provisions of the Medium-Term Program envisaged to be prepared with three-year perspective within the scope of the PFMC Law No.5018:

- In public administrations, it will be ensured that internal and external audit systems function effectively and in a coordinated manner and internal control system operate healthy.
- In order to ensure an effective external audit in the public administrations, implementation capacity of Court of Accounts will be strengthen.
- Compliance with the internal control and internal audit standards of public administrations will be enhanced.
- Human resources capacity in financial management and audit will be strengthened in public administrations.

**Strategy for Increasing Transparency and Strengthening the Fight against Corruption (2010-2014)**

The “Strategy for Increasing Transparency and Strengthening the Fight against Corruption” was prepared within the framework of developing a more fair, accountable, transparent and credible management understanding through eradicating factors that preclude transparency and lead to corruption. The Strategy provides for the following with regard to the TCA:

- Adoption of the new TCA Law (the Law is currently in force),
- Increasing the capacity of audit units,
- Identifying the corruption prone areas based on the audit reports and taking necessary measures,
- Determining the risk areas through using court decisions on cases of corruption as well as

the database established in State Personnel Administration related to those public officials who have received disciplinary punishment.

### **Pre-Accession Economic Program(2012 – 2014)**

The section titled “Public financial Management and Audit” of the Program, following matters covers the following matters:

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

It will be ensured that internal control systems in public administrations are established in a healthy way and internal and external audit are conducted in coordination and effectively.

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

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

### ***International Fundamental Documents***

It is foreseen in the Laws No.5018 and 6085 that the external audit be performed according to the international auditing standards. Furthermore, the European Union has established the minimum institutional and professional requirements that SAIs of candidate countries should satisfy during the accession process. Followings are the reference documents in which such requirements are laid down:

### **International Organization for Supreme Audit Institutions (INTOSAI) Auditing Standards**

It is ruled in the PFMC Law No.5018 and the TCA Law No.6085 that the external audit is performed in line with international auditing standards.

The auditing standards were developed for the first time in 1987 with the purpose of ensuring consistency among INTOSAI’ member SAIs in audit methods, techniques, and reporting. With ensuing amendments and additions, the standards were finalized in 2001. Afterwards, INTOSAI’s working group Professional Standards Committee (PSC) merged all existing and new INTOSAI standards and guidelines into one common framework under the name International Standards of Supreme Auditing Institutions (ISSAI). The first complete set of ISSAIs were presented and endorsed at the INTOSAI Congress in South Africa in 2010. INTOSAI has issued two sets of professional standards: ISSAIs and the INTOSAI Guidance for Good Governance (INTOSAI GOV). ISSAIs form a hierarchy of official pronouncements with four levels: Founding Principles, Prerequisites for the Functioning of SAIs, Fundamental Auditing Principles and Auditing Guidelines.

### ***TCA’s International Cooperation***

With regard to international relations, the TCA is in close cooperation with international and regional organizations of SAIs. The TCA is currently member of the International Organization of Supreme Audit Institutions (INTOSAI), the European Organization of Supreme Audit Institutions (EUROSAI), the Asian Organization of Supreme Audit Institutions (ASOSAI) and the Economic Cooperation Organization Supreme Audit Institutions (ECOSAI). The TCA is now represented in the EUROSAI and ECOSAI Governing Boards and in the ASOSAI Audit Committee.

## 2.3- Institutional Structure

### 2.3.1- Physical Structure

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

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



Main Building of the TCA

### **2.3.2- Organizational Structure**

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

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

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

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

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

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

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

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

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

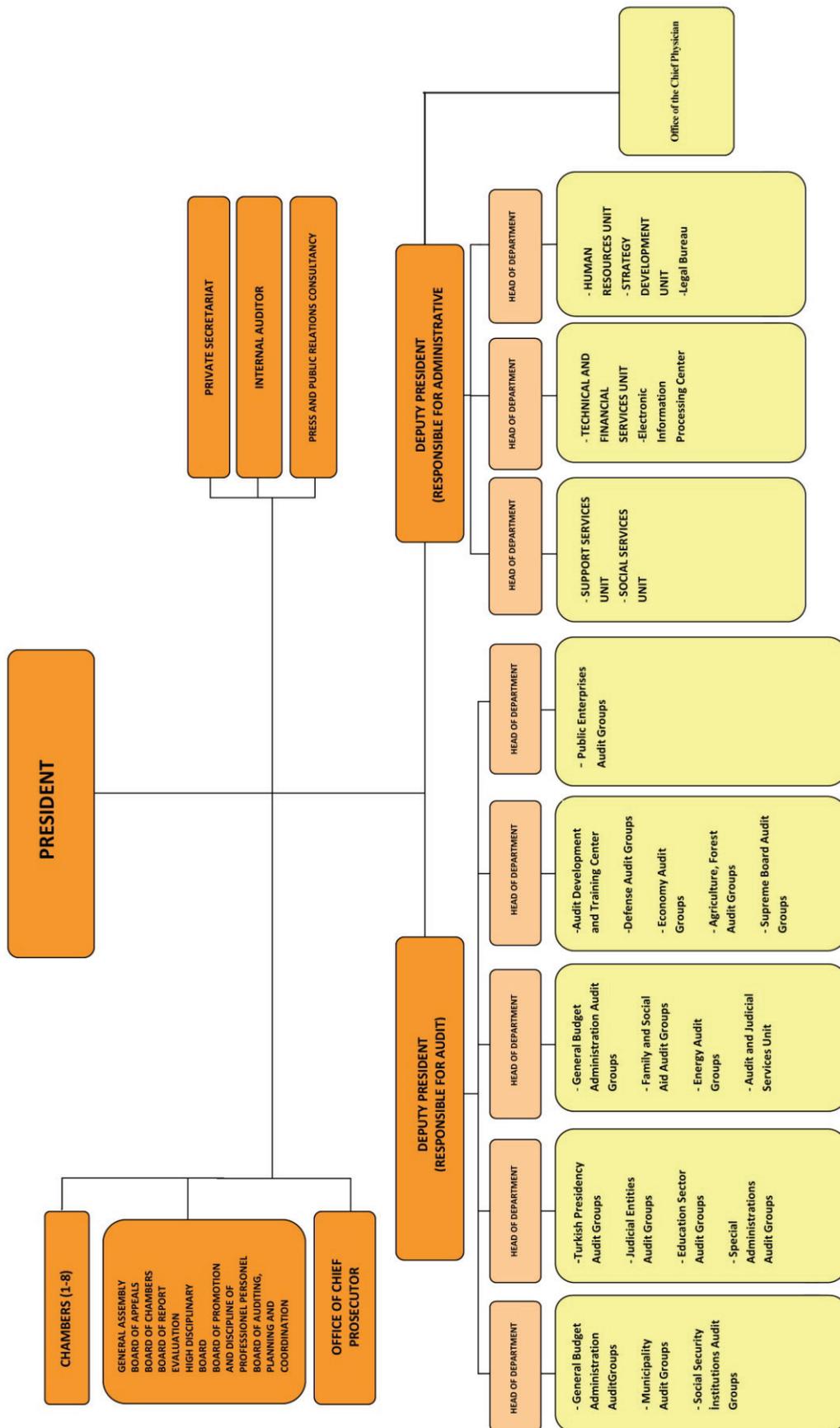
The High Disciplinary Board consists of 5 chairmen of chambers and one member from each chamber to be elected for one calendar year by the General Assembly.

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

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

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

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



### 2.3.3- Human Resources

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

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

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

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

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

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

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

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

The TCA has one President, two Deputy Presidents, 8 heads of departments, 45 members, 834 auditors, one Chief Prosecutor, 9 prosecutors and 596 supporting staff members.

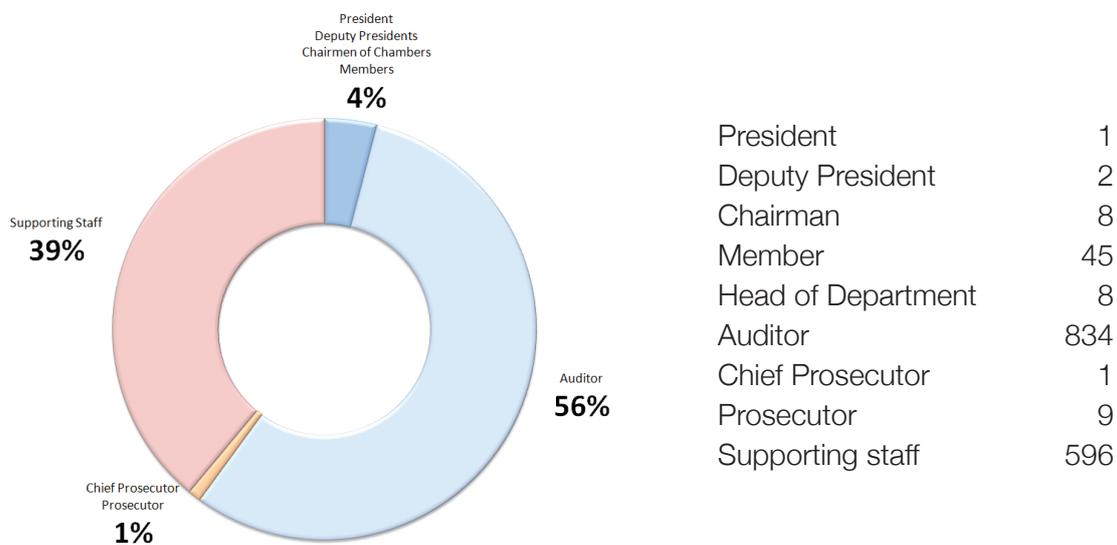


Chart 1: General Breakdown of the TCA Personnel

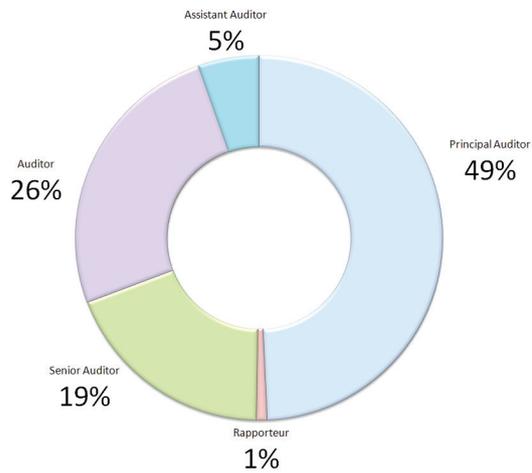


Chart 2: Breakdown of the Auditors

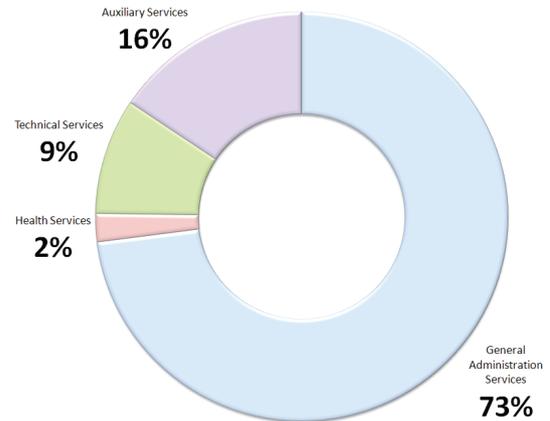


Chart 3: Breakdown of the Supporting Staff

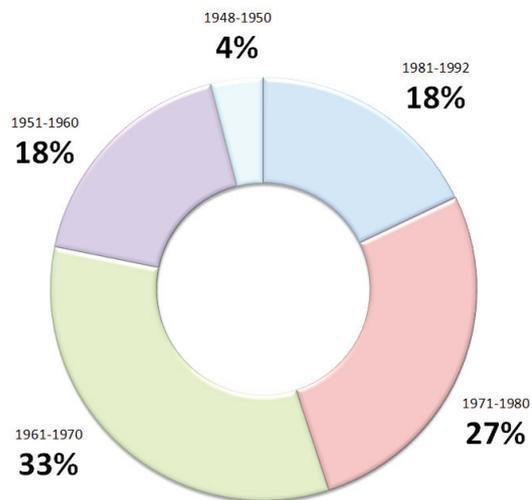


Chart 4: Breakdown of the Staff According to Their Dates of Birth

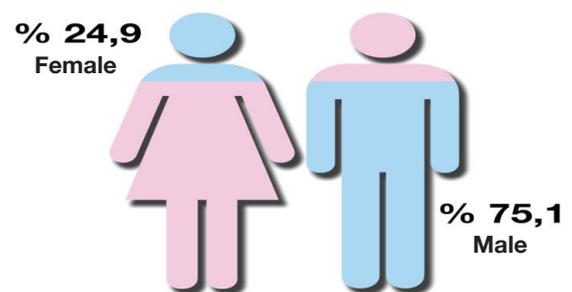


Chart 5: Breakdown of the Staff According to Their Gender

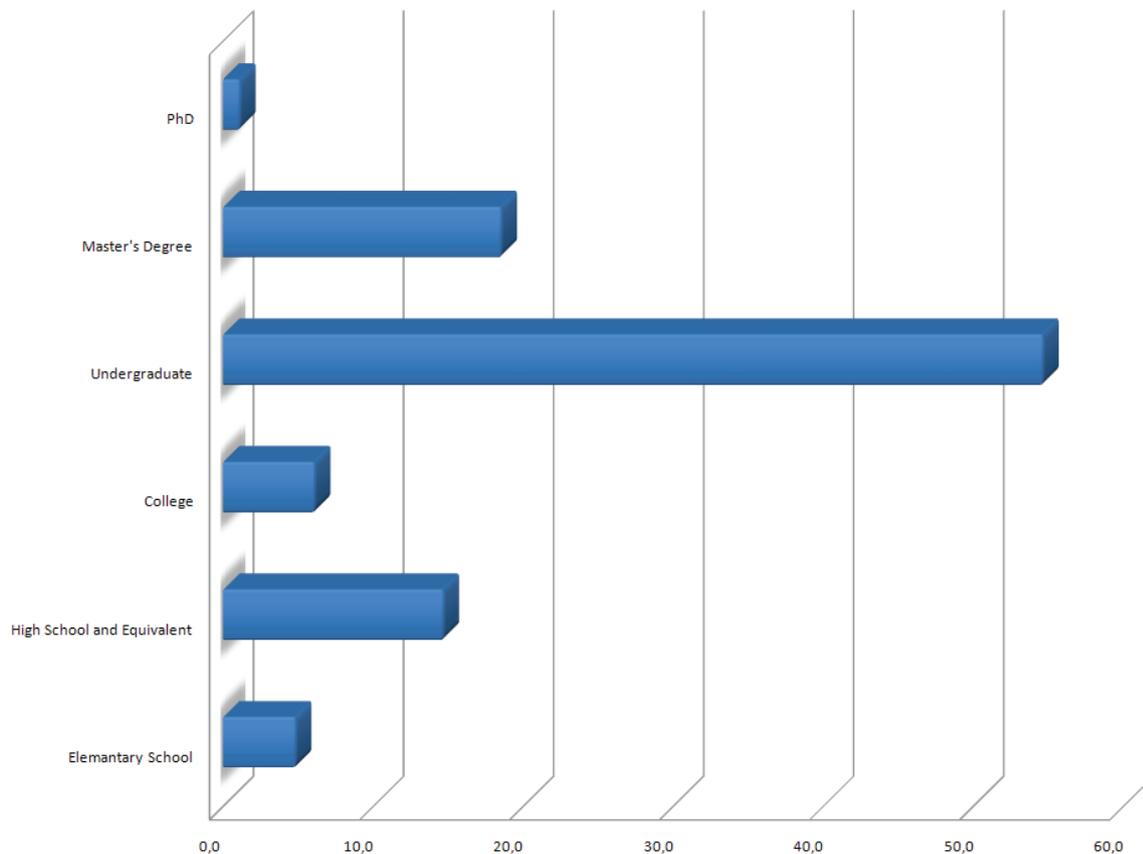


Chart 6: Breakdown of the Staff According to Their Education Status

### 2.3.4- Information Infrastructure

The TCA tries to strengthen the software environment supporting the audits in order to increase the audit capacity. The basic software that transfers the audit work processes into automation was completed and started to be used in 2012. That fact that the audit processes progress in the way they should and that the information and findings obtained from those processes have the foundations agreed upon by all relevant parties can be documented by the Audit Management System software. This situation carries the TCA onto a high level of compliance vis-à-vis the international standards. Thanks to that, basing audits upon a proper work process, documenting them and taking management decisions based on real and accurate information for an effective audit is no longer merely a wish, now it has become the reality.

Audit Management Software meets numerous managerial needs such as basing the audit program upon risk analysis, time management, the quality control and assessment of audit activities, being able to do costing, monitoring the audit processes and their outcomes, and getting the performance criteria. The software, which has the tools that facilitate the teamwork of audit teams and managers and guarantee a work environment compliant with international standards, is continued to be developed as supported by methodological works.

The use of Computer Aided Audit Techniques is one of the most important elements of audit works in the world as it increases the quality of the audit work. With the help of the audit software, the TCA carries the use of information technology in its audits to an advanced level.

The tools obtained through the research and development method applied in the Computer Aided Audit Software work have made it easier for the TCA to produce audit controls and unique audit procedures with an audit and entity ontology, and those results have rapidly been adapted to the audit management processes and made usable.

The weak and lacking points of the audits conducted by the TCA over accounting systems and data are being strengthened with this audit support. Computer Aided Audit Software of the TCA facilitates the rapid access to real, accurate and important audit findings, increases audit effectiveness, renders the audit quality indisputable and carries the TCA to the status of a preeminent entity followed in the international arena. As a result of this, the TCA is becoming a SAI that participates proactively in international works in the field of information technologies and produces added value.

The TCA has carried out the basic works in the field of audit of information systems and received affirmative results in its pilot audit implementations. Despite this, it is necessary to work on the legal regulations in the field of the audit of information systems and bring human resources to the level where they can conduct an audit of programmed information systems. Since the TGNA's expectations for the audit of information systems has increased to a level where they cannot be met in the short term undercurrent conditions, the works in 2014 will focus on capacity building efforts in the audit of information systems.

The TCA reorganizes the information support needed in the fulfillment of its tasks. The databases are being reorganized; efforts are made to establish a related and integrated work environment. The works in this area were completed in 2012 along with the aspects for the basic needs of the process and document management system.

The Process Management and Document Management work, which was launched at the end of 2011, has been completed considerably. Existing software tools, the reports providing management information, the processes generating correspondences, data, papers, and documents, and all the information and records kept in databases are becoming accessible and usable. The work is supported by the TCA management with other methodological efforts; and as the scope is enlarged, the TCA management will meet the needs for software support, documentation, dissemination, access, archive, and formation of information sources in the fields of audit and judiciary. With this work, the risk management, strategic management and performance management tools will also enter into the use of management organization.

The TCA structures the Information Systems Management in order to ensure high compliance with the national and international norms. In this framework, information processing center and its activities are subjected to self-assessment, and external assessments are regularly performed by international working groups. In this framework, the second IT assessment was made in 2012 with the contributions of EUROSAI.

Works are continuing to structure the Information Technology Management in line with the national and international norms and to establish information management. Significant progress has been made in 2013 with the arrangements made in secondary and tertiary legislation.

### 2011–2012 Hardware and Physical Server Inventory

	2011	2012
Desktop PC	1994	1991
Laptop Computer	1197	1421
Printer	443	425
Scanner	38	38
Printing machine	7	6
Projector	36	52
Phone	2151	1943
Web Server	1	0 (1Virtual)
Application Server	1	0 (1 Virtual)
Database Server	2	1 (+1 Virtual)
Mail Server	1	3
URL Filtering & Virus Protection ( Websense and Trend Micro)	2	0 (1Virtual)
Gateway-Anti Spam (E-SAFE)	1	0
Firewall(Secure Platform)	2+1 (YDK)	1 (Box)
Firewall Management	1	0
Active Directory	2	2
Web Security Gateway (Connectra)	1	0
FTP Server	1	1
Backup Server	1	1
Supported Protocols	TCP/IP, UDP	TCP/IP, UDP
Internet connection	100 mbps	100 mbps
Virtual platform	0	4 servers, 1 Storage

## **2.4- Stakeholder Analysis and Expectations**

### **2.4.1- Internal Stakeholder Analysis**

188 TCA personnel from among the professional and supporting staff responded to the internal stakeholder survey. The expectations and recommendations of the TCA personnel were taken into account at every stage of the strategic planning. The expectations and recommendations of the internal stakeholders are as follows:

- To build quality processes into audits,
- To increase effectiveness of the TCA reports,
- To organize hands-on trainings, seminars and conferences as well as events for professional development within the TCA,
- To enable professional examinations and researches at SAls of other countries and international organizations,
- To promote the TCA and its activities among public,
- To increase international cooperation,
- To conduct financial and performance audits in line with international standards,
- To publicize audit results,
- To solve the problem of not following up on the execution of TCA writs,
- To satisfy the expectations related to onsite examinations and team work to increase work motivation,
- To take note of merits and qualifications of the personnel in appointments and promotions.

### **2.4.2- External Stakeholder Analysis**

#### **External Stakeholder Survey**

External stakeholders consist of the TGNA and political parties, other public entities with audit and judicial functions, auditees and civil society organizations. The survey addressed to external stakeholders was sent to 141 institutions and organizations in total, 74 of which responded. Following the assessment of responses received, the priorities and expectations of external stakeholders were listed as follows, which were given emphasis during strategic planning:

- With regard to business processes and activities, focusing on risk-based audit along with expenditure audit,
- Giving weight to the audit of defence and security expenditures,
- Standardizing audit methods and processes,
- Promoting specialization among auditors,
- Ensuring use of technical personnel during audits,
- Establishing an effective communication with other audit units,
- Making audit results public,
- Establishing denunciation and complaint system and ensuring that relevant units take action when necessary,
- Creating necessary conditions for close collaboration and cooperation with civil society organizations and research institutes.

## 2.5- Strengths, Weaknesses, Opportunities and Threats (SWOT)

Strengths
Being a long-established, independent and constitutional entity with judicial powers
Having a reputation of being an objective and credible entity
Having an increased knowledge of public administrations and experience in auditing legality
Having a robust institutional identity
Safeguards granted to professional personnel, which enable them to discharge their duties impartially and independently
Weaknesses
Unsatisfactory relationship with external stakeholders and the media
Resistance to change due to the inclination for traditional audit methods
Insufficiency of IT infrastructure required for the implementation of new audit techniques
Opportunities
Institutional change process triggered by the new TCA Law
Expanded audit area and scope
A favourable environment for information exchange, cooperation and joint studies at international level
Increased parliamentary and public expectations related to the TCA audit
New approaches in the public management
Threats
Failure to establish fully the systems provided for in the PFMC Law No.5018 within public administrations
Lack of clearly defined principles and procedures for the discussion of the TCA report in TGNA
Current state of audit culture

### Strengths

#### **Being a long-established, independent and constitutional entity with judicial powers**

As a constitutional institution, the TCA enjoys functional and institutional independence in discharging its duties of examination, auditing and taking final decision stemming from laws. This status enables the TCA to take independent and effective decisions in fulfilling its functions.

#### **Having a reputation of being an objective and credible entity**

As an external audit and judicial body, the TCA performs its activities impartially and independently. This feature, which is of great prominence in the eye of public administrations and the public in general, is reflected on the justifications and grounds of the recommendations and judicial decisions of the TCA. The TCA will maintain and further enhance its reputation of being a reliable entity.

### **Having an increased knowledge of public administrations and experience in auditing legality**

Since its establishment until today, the TCA has performed compliance audits of public administrations and in doing so, have accumulated knowledge and experience concerning whether public expenditures are made in accordance with budgetary discipline and as per laws. During its audit of central government as well as local administrations, the TCA has gained a significant knowledge base with regard to the culture, functioning and structures of its auditees.

### **Having a robust institutional identity**

The judicial function of the TCA has also shaped the institutional culture by increasing regard and commitment to rules and traditions in audit and trial. Commitment to rules as well as the power of professional tradition have promoted performance of duties with increased sense of responsibility and due care and assisted personnel in acquiring work discipline.

A great number of factors such as training provided to professional personnel during recruitment and appointment, existence of a mentor system, no influence over professional judgment, finalization of work concretely and within the timeframe, putting forth decisions and opinions together with their legal justifications, etc., ensure reflection of neutralism and rational thought on the work performed. These are the primary aspects of the strong institutional culture of the TCA, which has a history of 150 years.

### **Safeguards granted to professional personnel, which enable them to discharge their duties impartially and independently**

Impartiality and independence, as required by the audit and judicial functions, are the building blocks in the discharge of duties by professional personnel. Maintaining impartiality and independence can only be achieved, if professional safeguards are granted by laws and provide assurance. Existence of safeguards regulated by laws increases the reputation of the institution and reliance on its activities.

### **Weaknesses**

#### **Unsatisfactory relationship with external stakeholders and the media**

The financial system prior to the enactment of the PFMC Law No.5018 and the audit system before the Law No.6085 did not require reporting audit results to the parliament and the public, which in turn, resulted in weak relationship with external stakeholders and the media.

The new financial system calls for enhancing accountability and transparency in the public management. Sharing audit outputs with the parliament and the public is the way to achieve this. Therefore, in the new period, building the necessary relationship with external stakeholders and the media is of vital importance.

#### **Resistance to change due to the inclination for traditional audit methods**

The TCA's institutional culture of 150 years has led to deep-seated work traditions. During the change process, these ingrained professional traditions create challenges and even might lead to resistance in the adoption and implementation of new practices. In order to mitigate the negative impact of this weakness, a new approach towards corporate governance will be adopted with focus on change management. For ensuring that change management is well executed, the TCA plans to change the perspective towards human resources and training issues. Handling these two fun-

damental issues successfully in a way that gives more importance to individual needs will mitigate the negative effects of resistance. For instance improving the work environment or convincing the staff that their contributions make a difference are the steps to be taken. In addition, involving staff in working groups that develop policies and plans, giving them responsibility to make change happen and establishing effective channels for employee feedback can be some other ways to handle this weakness.

### **Insufficiency of IT infrastructure required for the implementation of new audit techniques**

The new TCA Law No.6085 requires the implementation of all audit techniques specified in the international standards. On the other hand, given the TCA audit scope, which has been expanded to include all public administrations and resources, application of all audit techniques necessitates the use of IT technology.

#### **Opportunities**

##### **Institutional change process triggered by the new TCA Law**

The enactment of the TCA Law No.6085 has created an amenable atmosphere, which has enabled reconsideration of the institutional structure, functions and practices of the TCA from various aspects. This has created a favourable environment in which the necessary arrangements can be made in the audit and judicial functions of the TCA and its institutional structure and HR management in a manner to live up to the expectations of the TGNA as well as the public in general.

##### **Expanded audit area and scope**

With the amendment of the TCA Law, audit scope of TCA has been expanded to include Social Security Institution, EU funds and state enterprises. Additionally, the TCA has become more effective in implementing the new audit methods and approaches across its audit coverage with the legislative amendments made. Thus, the TCA will be in a position to provide more input in ensuring transparency and accountability in the public sector and improving public management by conducting audits in line with international standards and informing the TGNA and the public on regular basis.

##### **A favourable environment for information exchange, cooperation and joint studies at international level**

Being a member of INTOSAI, EUROSAI, ASOSAI and ECOSAI, the TCA has close relationships with SAIs of many countries. Such cooperation as well as the ongoing harmonization process with the EU has created a huge potential of contribution to the capacity-building activities within the restructuring of the TCA.

##### **Increased parliamentary and public expectations related to the TCA audit**

According to the new TCA Law, the TCA reports must not only be submitted to the parliament and relevant public administrations, but also made publicly available. Publicizing reports will substantially contribute in fiscal transparency.

Considerations specified in the reports will help increase the awareness of the citizens on the use of public resources and contribute to the development of an accountability culture, which in turn, will increase the motivation towards more effective audits.

### **New approaches in the public management**

The PFMC Law No.5018 as well as many other laws form the legal ground of the change in public management in Turkey. Development of a modern management approach in the public management will promote the effectiveness of the TCA as well as transparency and accountability in the public sector.

### **Threats**

#### **Failure to establish fully the systems provided for in the PFMC Law No.5018 within public administrations**

The financial structuring that will enable the public administrations within the scope of general budget to submit their financial transactions to the TCA has not yet fully materialized. This has made it impossible for the TCA to carry out financial audit in those administrations. Furthermore, in general, administrations have not fully developed their internal control mechanisms, strategic planning and IT infrastructure, as required by the system foreseen in the PFMC Law No.5018. These circumstances are other obstacles before the TCA to perform audits according to the international standards.

#### **Lack of clearly defined principles and procedures for the discussion of the TCA report in the TGNA**

The power of the purse can only be exercised through discussion of the TCA reports in the TGNA. However, only the statement of general conformity and reports on the state economic enterprises are discussed by the TGNA. A special commission should be established for the TCA reports, and the procedures and principles thereof should be defined so that audit reports in respect of administrations, External Audit General Evaluation Report and other reports could be discussed in the TGNA. The fact that such a commission has not yet been established poses an obstacle to the achievement of accountability and fiscal transparency in the public.

### **Current state of audit culture**

The culture of audit is not fully established at entities and this can preclude audit from yielding constructive and positive results. For the auditees to benefit fully from the TCA's audit, development of a mutual audit language and culture would be relevant. Preparation of all kinds of documents and information in a systematic manner before the audit and measures taken by the relevant public entities to facilitate audit work will help audit teams to gain time, increase the impact of the audit, and ultimately, maximize the input of the TCA to the public management.

## **2.6- Context Analysis**

### **2.6.1- Development of SAIs in the World**

Being the first financial agreement leading to the transfer of power of the purse from the king to the public, the approval of Magna Carta Libertatum in 1215 is a major milestone in the development of democracies and transition to parliamentary system. In the parliamentary system, the demand of legislative organs to have more influence over expenditures and revenues brought about the necessity of oversight over the authority to collect and spend revenues, which was granted with the budget.

The requirement to balance the revenues and expenditures of the State led to the development of budget system as well as the emergence of institutionally structured control entities. "Auditor Exchequer", accepted as the first SAI in the world, was established in the UK in 1314, followed by other audit entities established in such countries as France and the Netherlands with particular

focus on cash audit. The establishment of SAIs with current features, however, dates back to 1800s (SAIs of France, Netherlands, Turkey, the UK in 1807, 1814, 1862 and 1866 respectively). Within the historical process, SAIs have emerged as products of the progress in democratic understanding and parliamentary system, and their drivers of progress have triggered one another.

Since early 1980s, the world economy has gained a dynamic and internationally competitive nature; a multifaceted transformation started all over the world in conjunction with the concept of globalization. The new world order called attention to the issues of structural harmonization and market reforms, and efforts towards privatization and reduced state role in the economy gained weight. Since the second half of the 1980s, public management systems have been reformed in many countries, particularly in the UK, the USA, Australia and New Zealand, within the framework of initiatives to re-structure the state.

The fundamental aspect of such reforms is to decentralize authority, to shift from traditional understanding of responsibility to accountability and to establish a transparent financial management and citizen-oriented public management. During this process, which can also be interpreted as attempts to adopt the concept of governance in public management, the aim is to manage and utilize public resources in a better manner. The role of SAIs in the ongoing reform process is identified as monitoring and evaluating the restructuring process and reporting thereof to parliaments. The purpose is to enhance accountability and ensure transparency in the public management by virtue of SAI reports. SAIs have allocated a significant part of their resources to effectiveness, efficiency and economy audit thanks to the opportunities provided by information technologies, which help SAIs discharge their duties related to financial audit in a faster way. Furthermore, one of the most essential purposes of public management reforms is more effective, efficient and quality delivery of public services.

Enhanced communication facilities and the concept of globalization have moved countries closer and even increased their inter-dependency in respect of economic and social aspects. Ever-evolving trade among countries has called for political alliances and regional agreements. Increased inter-dependency has caused countries to face with trans-boundary challenges that require collective rather than individual efforts such as economic crisis, environment, transportation, international trafficking, status of immigrants, information technology, etc.

Against this background, SAIs have launched initiatives to find global solutions to global issues through joint and parallel audits in the international arena. Such initiatives are also encouraged and supported by INTOSAI and other regional organizations of SAIs. Through publishing guidelines, these organizations seek to ensure that all countries carry out audits based on similar standards, and thus, pave the way for joint audits. In the forthcoming period, the TCA, as an important actor both at national and international platform, will conduct audit by considering these new trends and contribute to the development of audit methodology.



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**MISSION-VISION  
FUNDAMENTAL VALUES**



### **3-MISSION-VISION-FUNDAMENTAL VALUES**

#### **3.1-Mission**

- To conduct audits in line with international auditing standards and to submit reports to the TGNA and the public on behalf of which the TCA performs audits in order to ensure accountability and fiscal transparency in the public sector;

- ensure that public administrations act in accordance with the financial management, performance management and reporting provisions of Law No.5018 and present reliable, timely and informative financial statements and other reports as required by the financial regulations, giving evidence of economy, efficiency and effectiveness in usage of public resources ;

- To take final decisions in a timely manner and on the basis of sound information and analysis on matters related to public loss caused by the financial transactions of the public administrations within the scope of general government.

#### **3.2- Vision**

Being a leading organization in the effective management of public resources and a model organization for other public entities in the field of institutional management.

#### **3.3- Fundamental Values**

##### **Independence and Objectivity**

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

##### **Good Governance and Responsiveness to Expectations**

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

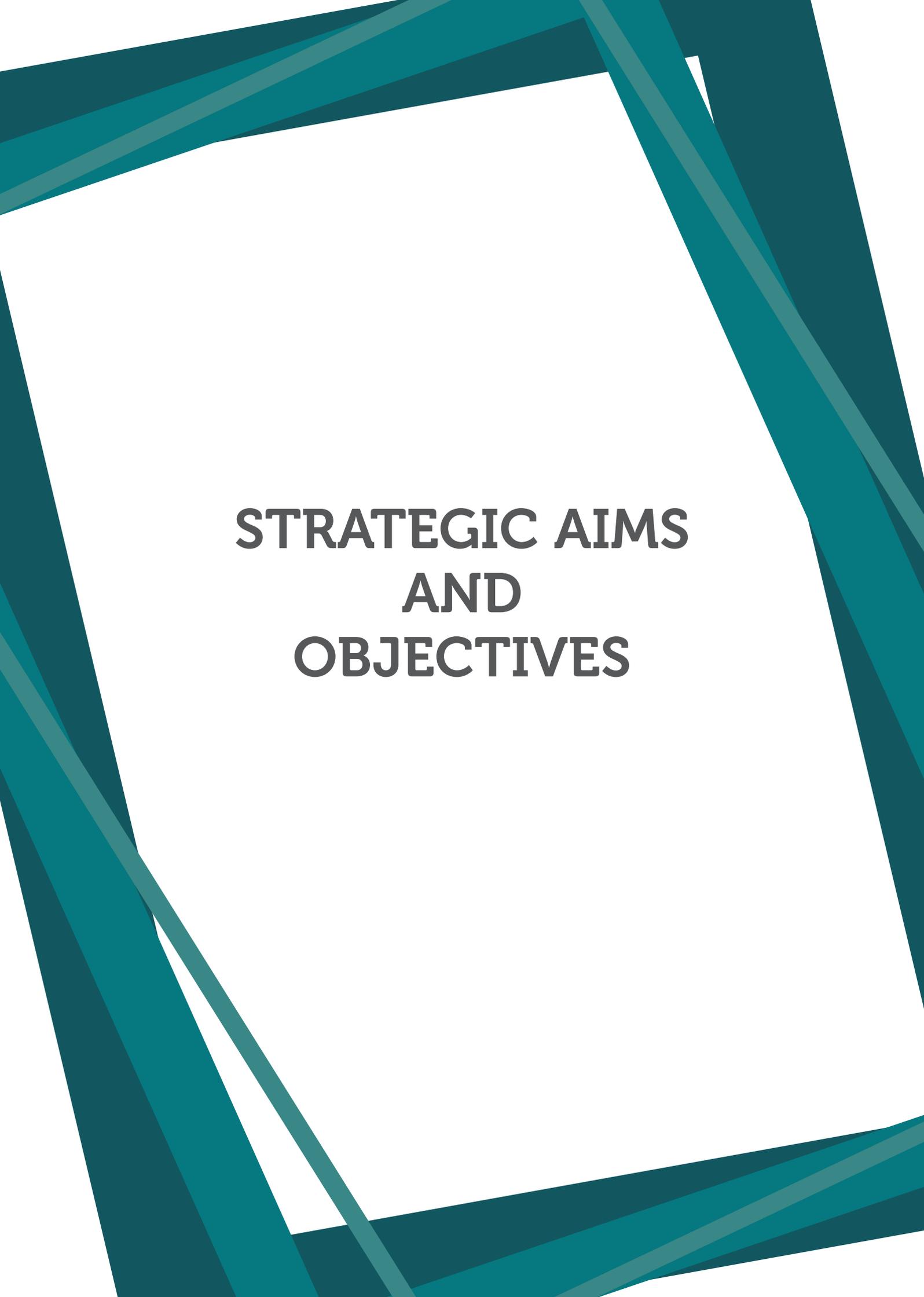
##### **Openness to Innovation**

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

##### **Professional Competency and Acknowledging Staff as the Most Valuable Assets**

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





# **STRATEGIC AIMS AND OBJECTIVES**



#### 4-STRATEGIC AIMS AND OBJECTIVES

<p><b>AUDIT</b></p> <p>AIM 1: To contribute to the establishment of accountability and transparency in public administrations and of the required infrastructure as per the PFMC Law No.5018 for the use of the power of the purse by the TGN through conducting audits in accordance with international auditing standards</p>
<p>OBJECTIVE 1.1: To contribute to the establishment and improvement of such systems as accounting system, internal control system, performance management system (strategic plan, performance program, accountability report), which are required to be established in public administrations by the PFMC Law No.5018</p>
<p><b>AUDIT</b></p> <p>AIM 2: To enhance audit capacity, the understanding of and approach towards audit for effective audit of public administrations</p>
<p>OBJECTIVE 2. 1: To alter the understanding of and approach towards audit</p>
<p>OBJECTIVE 2. 2: To enhance professional competency</p>
<p>OBJECTIVE 2. 3: To cooperate effectively with national and international professional and other relevant organizations to develop modern audit methodologies</p>
<p><b>TRIAL</b></p> <p>AIM 3: To enhance the processes and infrastructure for fair, speedy, transparent and effective trial</p>
<p>OBJECTIVE 3.1: To develop IT infrastructure that ensures fair, speedy, transparent and effective trial</p>
<p>OBJECTIVE 3.2: To increase the effectiveness of the execution of writs</p>
<p><b>CORPORATE MANAGEMENT</b></p> <p>AIM 4: To reinforce the corporate management capacity and human resource management for effective fulfilment of the TCA's functions</p>
<p>OBJECTIVE 4.1: To establish the management information system that ensures effective management of institutional activities</p>
<p>OBJECTIVE 4.2: To increase effectiveness of HR management</p>
<p><b>COMMUNICATION</b></p> <p>AIM 5: To take actions to promote the TCA to the public in order to contribute to the development of the principles of accountability and transparency</p>
<p>OBJECTIVE 5.1: To enhance the relations with the TGNA and the awareness about the activities of the TCA</p>
<p>OBJECTIVE 5.2: To develop effective communication with the auditees</p>
<p>OBJECTIVE 5.3: To promote TCA and TCA's activities to the public, media, civil society and academia</p>

#### 4.1- Performance Indicators of Objectives

##### AUDIT

AIM 1: To contribute to the establishment of accountability and transparency in public administrations and of the required infrastructure as per the PFMC Law No.5018 for the use of the power of the purse by the TGNA through conducting audits in line with the international auditing standards

The most essential element that would promote accountability and transparency in the public sector and conduct of effective audits within the framework of the PFMC Law No.5018 and the new TCA Law is the establishment of all mechanisms to meet the requirements of all systems, particularly of accounting system, which are designed at each auditee in line with international standards. Therefore, an understanding of effective public financial management should be adopted, and the processes and mechanisms for internal control should be established and improved at all administrations within the audit mandate of the TCA.

The design and establishment of public financial management system at public administrations requires that the institutional strategic plans, annual performance programs, accountability reports, and primarily the aims provided for in development plans are prepared in accordance with legal requirements. Furthermore, establishment of an effectively operating system of internal control at public administrations will contribute to the development of the following;

- Use of public resources effectively, efficiently and economically and in accordance with the aims of administrations;
- Compliance of operations and transactions with the legislation;
- Production of regular, timely and reliable information on activities;
- Protection of the assets owned by administrations, and
- Providing sufficient and reasonable assurance on the prevention of corrupt and irregular practices.

**OBJECTIVE 1.1:** To contribute to the establishment and improvement of such systems as accounting system, internal control system, performance management system (strategic plan, performance program, accountability report), which are required to be established in public administrations by the PFMC Law No.5018

No	Performance Indicators	Timeframe					Explanation
		2014	2015	2016	2017	2018	
1	System Assessment Form for Audited Entity	✓				✓	
2	Assessing whether public administrations have established their systems such as accounting system, internal control system, performance management system			✓	✓	✓	%40in the period 2015–2016 %60 in the period 2016–2017 %80 in the period 2017–2018
3	Implementation rate of the TCA recommendations concerning the accounting and internal control systems, which have been adopted and implemented by the public administrations	✓	✓	✓	✓	✓	%70 by the end of 2018
4	Increase in the percentage of public institutions with unqualified opinion	✓	✓	✓	✓	✓	%70 by the end of 2018

### Strategic Steps

To identify the extent to which the systems of audited entities such as accounting system, internal control system, performance management system etc are established through audits and audit reports.

To prepare and put in use the form in order to ensure that assessments are made in a systematic and standardized manner.

AIM 2: To enhance audit capacity, the understanding of and approach towards audit for effective audit of public administrations

The PFMC Law No.5018 underpins the new understanding of the public financial management and control. The TCA Law No.6085, on the other hand, establishes the new audit approach to be applied to achieve this purpose, and requires the TCA to conduct regularity and performance audits. The Law sets out three components of regularity audit as follows:

- determining whether the revenues, expenditures and assets of public administrations, as well as the accounts and transactions pertaining to them, are in compliance with laws and other legal arrangements;
- giving an opinion on the reliability and accuracy of financial reports and statements of public administrations by evaluating supporting documents deemed necessary;
- assessing financial management and internal control systems

Accordingly, this has created a need to improve the audit understanding, approach and capacity of the TCA to audit public administrations in an effective manner. The analysis of the external and internal stakeholder surveys has also indicated to this necessity. To that end, audit studies will be conducted; the professional competencies of auditors will be enhanced; the audit technical infrastructure will be improved, and cooperation will be established with both the national and international professional and other relevant organizations in order to change the audit approach and understanding.

Besides, the TCA will be assessing the practices of public administrations with regard to their aims and objectives, and this has further increased the focus on improving the new audit approaches.

The Government's Strategy for Increasing Transparency and Strengthening Fight against Corruption introduces some responsibilities for the TCA. To fulfil these responsibilities, the TCA will establish a commission and work on this specific area to prepare the Strategy for Fight against Corruption.

OBJECTIVE 2. 1: To alter the understanding of and approach towards audit							
No	Performance Indicators	Timeframe					Explanation
		2014	2015	2016	2017	2018	
1	Increase in the number of audit teams capable of adequately applying international auditing standards	✓	✓	✓	✓	✓	%60 by the end of 2018
2	Increase in the percentage of audit reports that comply with international auditing standards		✓	✓	✓	✓	%60 by the end of 2018
3	Decrease in the number of inconsistencies that are detected by quality control reviews on the basis of Implementation Results and Follow-up Report		✓	✓	✓	✓	%60 by the end of 2018
4	Publication of Guidelines with regard to performance audit, Value for Money Audit, IT systems audit, evaluation of financial statistics and preparation of the statement of general conformity		✓				By the end 2015
5	Decrease in the number of corruption cases detected in audit reports	✓	✓	✓	✓	✓	
6	Preparation of risk-prone area/ sector report			✓			

### Strategic Steps

To implement international auditing standards in all audit practices and to prepare and/or update audit manuals accordingly

To draft manuals required to ensure audit quality, and to assess and improve implementation

To give priority to risky areas in the annual audit program

To perform activities and studies deemed necessary for the TCA to have an active role in the fight against corruption

OBJECTIVE 2. 2: To enhance professional competency							
No	Performance Indicators	Timeframe					Explanation
		2014	2015	2016	2017	2018	
1	Increase in the quality of training programs organized in the fields of audit methodology, international auditing standards, team working, audit management, project/time management, communication, computer skills, etc.	✓	✓	✓	✓	✓	
2	Number of professional staff holding international auditing certificate	✓	✓	✓	✓	✓	%3 by the end of 2018
3	Increase in the number of audits where teams work successfully in terms of team work	✓	✓	✓	✓	✓	%70 by the end of 2018
4	Number of audits where audits are conducted in line with the audit plans in terms of timeliness and delivery of reports	✓	✓	✓	✓	✓	%70 by the end of 2018
5	the number of audits where CAATs are used effectively	✓	✓	✓	✓	✓	%70 by the end of 2018
6	Number of auditors who effectively use CAATs and IT systems	✓	✓	✓	✓	✓	%70 by the end of 2018
7	Increase in the number of positive opinions in the CAATs user forms	✓	✓	✓	✓	✓	
8	Number of professional personnel seconded to other international organizations/ relevant administrations	✓	✓	✓	✓	✓	50 auditors by the end of 2018
9	Number of auditors that are assigned for internship or professional research studies in other SAIs	✓	✓	✓	✓	✓	50 auditors by the end of 2018
10	Implementation rate of Overall Training Plan	✓	✓	✓	✓	✓	%80 by the end of 2018

### Strategic Steps

To implement effectively the Overall Training Program, which will be prepared, and to assess the training results by use of training quality assessment tool

To carry out researches and reviews on professional topics at national and international level

To prepare and use assessment forms in order to ensure effective use of CAATs in audit studies

To take relevant steps in order to encourage international auditing standards certification among professional personnel

**OBJECTIVE 2.3: To cooperate effectively with national and international professional and other relevant organizations in order to develop modern audit methodologies**

No	Performance Indicators	Timeframe					Indicator No
		2014	2015	2016	2017	2018	
1	Number of auditors assigned for training missions in public institutions	✓	✓	✓	✓	✓	20 auditors per year as of 2014
2	Number of international workshops organized to exchange good practices in audit			✓		✓	2 workshops during 2014-2018 period
3	Number of research projects designed and conducted to improve audit methodology	✓	✓	✓	✓	✓	5 projects during 2014-2018 period
4	Number of joint audits carried out with international organizations and other SAIs		✓	✓	✓	✓	4 audits as of 2014
5	Number of international and national conferences organized	✓	✓	✓	✓	✓	1 conference per year as of 2014
6	Increase in the percentage of positive results in Cooperation Satisfaction Questionnaire			✓	✓	✓	

### Strategic Steps

To organize joint activities with auditees with the purposes of training, information exchange and ensuring coordination

To conduct joint activities with international organizations and other SAIs

To ensure information exchange through national and international projects, workshops and conferences

To assess the effectiveness of cooperative activities

**TRIAL****AIM 3: To enhance the processes and infrastructure for fair, speedy, transparent and effective trial**

The TCA is arranged under the heading “the Judicial Power” of the Constitution and along with its audit function, vested with the judicial mandate. Effective and speedy trial by the TCA should be considered within the framework of the right to fair trial. Until today, the judicial decisions of the TCA have been forwarded to those responsible and relevant administrations; but, not been made publicly available. Like all other supreme judicial organs, making the judicial decisions public in a complete and timely manner will promote transparent trial. Compilation of all decisions in respect of subject matter or of other aspects, making this easily accessible and available to the trial chambers will also contribute to the development of the case law. The existence of an established case law will also reinforce the confidence in fair trial. However, to make them publicly available, all writs and minutes produced as a result of trials should be published. As in the case of the decisions of supreme courts, the decisions of the TCA should be made accessible to public via internet. In the current practice, a set of selected decisions are published on internet. It is essential that a management approach should be adopted and employed, which is to ensure complete and timely publication of the decisions of both the chambers and the boards of the TCA.

To ensure effectiveness in the judicial activities of the TCA, a sound follow-up mechanism should be in place in order to monitor the execution of judicial decisions. The follow-up on the execution of writs issued so far has proved to be insufficient. The effectiveness of the TCA trial can only be achieved through guaranteeing the execution of the TCA writs. The new TCA Law designates precisely and clearly the responsibilities with regard to the execution of writs and entrusts the Office of Chief Prosecutor with the duty to follow-up. For effective discharge of this duty, it is essential to build up the legal and technical infrastructure. Moreover, a system should be established, which will enable those responsible to notify the TCA as to the results of execution on regular basis and accordingly, enable the TCA to report as to these to the TGNA as well as to the public.

To that end, the IT infrastructure will be developed for the judicial function to operate in a more effective, swift and transparent manner, and actions will be taken to detect and eradicate the obstacles before the execution of writs.

**OBJECTIVE 3.1: To develop IT infrastructure that ensures fair, speedy, transparent and effective trial**

No	Performance Indicators	Timeframe					Indicator No
		2014	2015	2016	2017	2018	
1	Number of trainings at home and abroad to increase knowledge and experience of the professional personnel assigned duty in the judicial processes	✓	✓	✓	✓	✓	5 training programs as of the end of 2014

2	Development of the procedures of trial in line with the Civil Procedure Code and the European Convention on Human Rights	✓	✓	✓	✓	✓	
3	Achieving 90% accessibility to the judicial processes and decisions by those concerned		✓				December 2015
4	Completion of the IT infrastructure setup	✓					December 2014

### Strategic Steps

To complete the IT infrastructure setup for judicial processes

To update the legislation related to judicial processes

To ensure that the processes function effectively and quickly by means of trainings to the professional personnel, who are assigned duty in the judicial processes

OBJECTIVE 3.2: To increase the effectiveness of the execution of writs							
No	Performance Indicators	Timeframe					Indicator No
		2014	2015	2016	2017	2018	
1	Increase in execution rate of writs followed-up	✓	✓	✓	✓	✓	
2	Increase in the execution rate of writs annually	✓	✓	✓	✓	✓	%70 by the end of 2018

### Strategic Steps

To follow up writs and to report annually the results to the Presidency

To detect obstacles in the execution of writs

To prepare and put into implementation a form in order to ensure the follow-up of the execution of writs

## CORPORATE MANAGEMENT

AIM 4: To reinforce the corporate management capacity and human resource management for effective fulfilment of the TCA's functions

To achieve maximum efficiency expected from an entity, corporate management should be reinforced and improved. The most primary tool that will be of use to the management is certainly the existence of a management information system, which ensures effective management of institutional activities. As is known, with its newly amended law, the TCA has now a broader mandate. This will increase rapidly the number of operations performed and the extent of information gained. However, it is also acknowledged that the TCA will normally and increasingly be expected to perform operations and to take decisions more rapidly. Therefore, accurate and timely information will be the primary need of the TCA management while taking decisions concerning the TCA and its resources. For acquisition and management of reliable, accurate and timely information required by managerial operations, there needs to be a management information system established and functioning, which would facilitate right and fast decisions.

On the other hand, another fundamental factor that affects effective functioning of an entity is its personnel. In this context, human resource is the most valuable asset of an entity. Therefore, it is necessary to operate successfully a mechanism that is to ensure satisfactory use of human resources in the TCA. This can only be achieved through shifting from personnel management to human resource management. By means of human resource management, activities can be performed with the intention of developing and maintaining the most effective workforce for the TCA. To ensure effective use of personnel, a human resources management plan should be developed with a specific focus on staff appraisal, career development and management. The procedures and policies on these specific areas will be set by the management. Besides, it is also accepted that for public institutions and organizations to be effective and efficient, individual capacity and motivation of each personnel should be maximized. An approach that places the "human" factor as well as human resource management in the heart of the TCA activities will be adopted. This requires implementation of a policy, which foresees conducting regular staff satisfaction surveys and providing prompt and effective solutions for the problems.

In line with these aims, a management information system will be developed to ensure effective management of the activities; competences of human resource will be enhanced in a manner to adapt to innovations in the TCA operations; employee satisfaction will be increased and there will be a shift from personnel management to human resource management.

OBJECTIVE 4.1: To establish the management information system that ensures effective management of institutional activities

No	Performance Indicators	Timeframe					Indicator No
		2014	2015	2016	2017	2018	
1	Completion of framework document for process management	✓					December 2014

2	Establishment of management information system		✓				December 2015
3	Completion of the Institutional Risk Register and Risk Reduction Plan		✓				December 2015
4	Increase in the number of audits with calculated costs	✓	✓	✓	✓	✓	%50 by the end of 2018

### Strategic Steps

To work on the framework covering internal control processes, process maps and work flows

To purchase and enhance management information software

To conduct an international project to develop the Institutional Risk Register and Risk Reduction Plan

To develop a system through which the audit costs can be calculated

### OBJECTIVE 4.2: To increase effectiveness of HR management

No	Performance Indicators	Timeframe					Indicator No
		2014	2015	2016	2017	2018	
1	Implementation rate of human resource management strategy (Assessment of Implementation Questionnaire)		✓	✓			%80 by the end of 2016
2	Frequency of meetings of top management on human resources topic with staff	✓	✓	✓	✓	✓	1 meeting annually during 2014-2018 period
3	Percentage of positive assessment of "Employee Satisfaction Survey" results	✓	✓	✓	✓	✓	%80 by the end of 2018
4	Development and implementation of staff appraisal system			✓	✓	✓	

### Strategic Steps

To prepare, implement and assess the implementation results of Human Resources Management Strategy

To organize events to increase employee satisfaction and motivation and to assess the effectiveness of such events

To develop the personnel appraisal system

## COMMUNICATION

AIM 5: To take actions to promote the TCA to the public in order to contribute to the development of the principles of accountability and transparency

Communication is one of the most important tools that significantly contribute to the TCA's well functioning. Communication is essential particularly to enhance the confidence of external stakeholders' and to promote the image of TCA as the leading public institution in ensuring economic, effective and efficient use of public resources.

One of the weaknesses set out in this plan is lack of clearly defined principles and procedures for the discussion of the TCA reports in TGNA. This is something reducing the importance and effectiveness of the TCA reports. To overcome this weakness, the TCA needs to improve its relations with the TGNA and to communicate its needs to the Parliament. Accordingly, relations with the TGNA require a mutual approach.

Since the amendment in the Law, TCA's audit methodologies and audit approach have been changed as well. The auditees are the primary stakeholders of the TCA that should be informed about this change, since they are the ones who will be directly affected from this. Raising awareness of the purpose, scope and methods of audit among the public administrations constitutes one of the factors that affect the change management process in a positive manner.

As the leading institution in ensuring economic, effective and efficient use of public resources, the TCA shall make itself and its activities to the public. TCA conducts audits on behalf of the TGNA and the citizens. Public, the media, civil society and academia should be informed about the TCA's functions, activities and reports. With that in mind, the TCA will carry out activities such as press conferences or meetings.

**OBJECTIVE 5.1: To enhance the relations with the TGNA and the awareness about the activities of the TCA**

No	Performance Indicators	Timeframe					Indicator No
		2014	2015	2016	2017	2018	
1	Number of meetings with Planning and Budget Commission	✓	✓	✓	✓	✓	5 meetings during 2014-2018 period
2	Establishment of a committee within the TGNA to evaluate the reports submitted by the TCA					✓	By the end of 2018
3	Number of conferences held with participation of Parliamentarians		✓		✓		2 conferences in 2 years starting from 2015

**Strategic Steps**

To draft and implement the Communication Strategy in which the conferences, meetings and various events to be held jointly with the TGNA are laid down

**OBJECTIVE 5.2: To develop effective communication with the auditees**

No	Performance Indicators	Timeframe					Indicator No
		2014	2015	2016	2017	2018	
1	Number of meetings with the top management of auditees	✓	✓	✓	✓	✓	2 meetings annually during 2014-2018 period
2	Increase in positive results of audit awareness questionnaire filled out by auditee	✓	✓	✓	✓	✓	%70 by the end of 2018
3	Evaluation report on communication issues with the auditees	✓	✓	✓	✓	✓	

**Strategic Steps**

To prepare and implement the Communication Strategy in which the external and internal communication principles are defined within the context of the communication with auditees

To assess the communication with auditees through surveys

## OBJECTIVE 5.3: To promote TCA and TCA's activities to the public, media, civil society and academia

No	Performance Indicators	Timeframe					Indicator No
		2014	2015	2016	2017	2018	
1	Number of press conferences regarding the TCA and its reports	✓	✓	✓	✓	✓	2 conferences during 2014-2018 period
2	Number of administrations informed via publicity brochures	✓	✓	✓	✓	✓	All administrations by the end of
3	Number of national and international symposiums organized	✓	✓	✓	✓	✓	1 symposium each year
4	Number of meetings with civil society organizations	✓	✓	✓	✓	✓	1 meeting annually during 2014-2018 period
5	Improvement in the results of Institutional Publicity Questionnaire	✓	✓	✓	✓	✓	%50 by the end of 2018

### Strategic Steps

To prepare and implement the Communication Strategy in which the external and internal communication principles are defined within the context of the communication with the public, the media, civil society and academia

To organize such activities as symposiums, meetings and seminars to increase the publicity of the TCA and to assess the effectiveness of such activities



# **FINANCIAL STRUCTURE**



## 5- FINANCIAL STRUCTURE

The budget of the TCA for 2012 amounting to 142.162.130 TL was approved and the total amount of the budgetary appropriation reached to 143.399.473 TL after the unexpended appropriation from the 2011 budget amounting to 1.237.343 TL was added to the budget. During the year, out of the total appropriation allocated, 130.495.385 TL was spent and 12.904.089 TL was cancelled. In terms of “economic classification”, the distribution and year-end realizations of appropriations included in the 2011 and 2012 budget of the TCA are as follows:

### Comparative Budget Expenditures in Respect of Economic Classification for 2011–2012

ECONOMIC CODE	TYPE OF BUDGETARY EXPENDITURE	2011		2012	
		APPROPRIATION	EXPENDITURE	APPROPRIATION	EXPENDITURE
1	Personnel expenses	90.103.900	80.964.131	91.261.710	86.418.913
2	Expenses related to state's contribution to social security	11.470.000	9.798.553	11.595.500	10.996.919
3	Expenses for purchases of goods and services	25.283.500	20.131.068	29.643.500	24.512.056
5	Current transfers	573.100	563.642	606.420	601.648
6	Capital expenditures	14.788.428	9.493.429	10.292.343	7.965.849
	<b>TOTAL</b>	<b>142.218.928</b>	<b>120.950.823</b>	<b>143.399.473</b>	<b>130.495.385</b>

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

### Expenditure Rates for 2012

ECONOMIC CODE	TYPE OF BUDGETARY EXPENDITURE	EXPENDITURE	EXPENDITURE RATE
1	Personnel expenses	86.418.913	%66,22
2	Expenses related to state's contribution to social security	10.996.919	%8,42
3	Expenses for purchases of goods and services	24.512.056	%18,80
5	Current transfers	601.648	%0,46
6	Capital expenditures	7.965.849	%6,10
	<b>TOTAL</b>	<b>130.495.385</b>	<b>%100</b>

### 5.1- Costing

The TCA is a general-budget entity, which does not have any other source of financing other than its budget. It has been performing its activities and projects by using the budget allocated to it.

STRATEGIC AIMS AND OBJECTIVES		COST(TL)						TOTAL AMOUNT FOR FIVE YEARS
		YEARS						
AIMS	OBJECTIVES	2014	2015	2016	2017	2018		
SA1	SO1	14.182.000	15.316.500	16.541.000	17.864.500	19.300.000	83.204.000	
SA2	SO1	5.493.400	5.457.500	5.903.000	6.105.000	6.600.000	29.558.900	
	SO2	5.221.800	5.600.000	6.048.500	6.532.000	7.054.000	30.456.300	
	SO3	366.000	984.000	1.570.000	1.246.000	1.870.000	6.036.000	
SA3	SO1	2.324.400	2.490.000	1.608.000	1.737.500	1.876.500	10.036.400	
	SO2	429.000	464.400	501.000	541.200	584.000	2.519.600	
SA4	SO1	1.945.000	840.000	580.000	625.000	700.000	4.690.000	
	SO2	5.727.000	3.181.600	3.580.000	3.865.000	4.180.000	20.533.600	
SA5	SO1	100.800	120.000	80.000	146.000	160.000	606.800	
	SO2	227.600	155.000	167.000	180.000	195.000	924.600	
	SO3	610.000	600.000	648.000	700.000	755.000	3.313.000	
<b>TOTAL COST</b>		<b>36.627.000</b>	<b>35.209.000</b>	<b>37.226.500</b>	<b>39.542.200</b>	<b>43.274.500</b>	<b>191.879.200</b>	

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# **MONITORING AND EVALUATION**



## **6-MONITORING AND EVALUATION**

Aside from strategic planning, reflecting the results of follow-up and evaluation during the implementation phase will help live up to the expectations of the management from the strategic plan at the highest level.

Successful implementation of the strategic plan can only be achieved through defining the follow-up and evaluation processes and maintaining continuous contribution of each unit and personnel of the TCA.

As per the TCA Law, the duty to prepare strategic plan is incumbent upon the Auditing, Planning and Coordination Board, which fulfils this duty by favour of a commission with the involvement of the Strategy Development Unit. Reports produced with regard to follow-up and evaluation will be submitted to the Board for its review and assessment. The results reached through the review of the Board will be executed upon approval of the Presidency.

Fulfilment of duties related to follow-up, evaluation and strategy progress reports, and compilation and archiving of the data by the Strategy Development Unit will support functioning of the management information system as well.

The projects and activities towards reaching the aims and objectives defined in the strategic plan, the units responsible for follow-up and evaluating their implementation as well as the relevant timeframes are outlined in the Action Plan for the Strategic Plan.

### **6.1- Follow-up of Implementation**

Follow-up refers to systematic monitoring of strategic plan implementation and reporting thereof. Regular collection and evaluation of the data related to performance indicators defined for objectives forms the basis of follow-up. Objectivity is essential in the follow-up reports, and accordingly, both the areas where no progress is achieved and those where there is progress will be reported.

As the TCA has been going through a significant change process since the adoption of the new law, it would not be easy to implement all the activities set out in this plan. Successful implementation of the plan is up to two factors: an accomplished change management policy and effective follow-up.

In order to establish an accomplished change management policy, the TCA needs to analyze the situation in each operation area in detail and take the necessary measures to mitigate the relevant risks. This would require a participative management approach, which takes into consideration different opinions and produces timely solutions. In addition, for handling change management issues in a successful manner, the TCA may get support of its external stakeholders as well as internal. At this point, the considerations of both internal and external stakeholders may be used as a tool to handle change management appropriately. Moreover, new products of the TCA such as quality audit manual and SAYCAP will be used as tools for effective change management.

The persons or units in charge of the activities and projects for the achievement of each objective stated in the plan are outlined in the table below. The Strategic Plan Follow-up Committee will submit the results of the follow-up performed by relevant units to the Auditing, Planning and Coordination Board together with the annual follow-up reports drawn up by responsible units.

The responsible units will perform follow-ups based on the performance indicators of activities and projects as well as the forms in which the implementation results are evaluated. The performance indicators of projects and activities are result and output-oriented. The responsible units will specify the level of success, reasons thereof and their considerations in the form.



### **6.3- Evaluation**

With the evaluation to be made based on the follow-up reports, the implementation results are measured through comparison against aims and objectives.

The Strategic Plan Follow-up Committees in charge of the implementation of the strategic plan and makes its evaluation based on the data received from relevant units. The committee makes suggestions to the Presidency; for instance, as to taking new measures, defining a new activity, or revising the strategic plan, etc. In this way, the strategic plan will be reviewed; the results targeted and those reached will be compared with the data included in the accountability report. An evaluation report that includes the suggestions for necessary measures required to be taken for the successful implementation of the strategic plan will be submitted to the Auditing, Planning and Coordination Board.

The action plan annexed to this strategic plan will be updated annually during the preparation of the annual audit program and will be revised, when necessary.

### **6.4- Evaluation of the Strategic Plan for 2009-2013**

In its 2009-2013 Strategic Plan, the TCA planned to achieve improvements in the areas, which were needed to be improved, by using its existing resources in line with the aims and objectives set out in the strategic plan. These aims and objectives were determined in parallel with the mission and the vision of the TCA, as specified in this plan. The mission statement reads as follows: "To conduct audits and produce reports, and to take final decision on the accounts and transactions of those responsible through trial with a view to ensuring the public administrations to serve efficiently, economically, effectively and in compliance with the laws and the public resources to be acquired, preserved and utilized in accordance with the foreseen purposes, targets, laws and other legal arrangements, as per the right to budget of TGNA". The vision of the TCA is: "TCA, the safeguard of an accountable and transparent public management".

The strategic plan, which was put into effect in 2009, lays down 3 strategic themes, 3 strategic aims and 17 strategic objectives. The aim was to materialize all the strategic objectives specified in the plan and to achieve success in the implementation. The relationship between the performance programs and the accountability reports, which can be regarded as an indication of success or failure of the performance program and thus, the strategic plan, could not be established due to the amendment to the TCA Law, which brought about a shift of focus to the adaptation to the new law and the works for secondary legislation. After the necessary arrangements had been made, the performance follow-up and monitoring was initiated only after 2011 in order to evaluate the implementation of the strategic plan and to reflect the results of this evaluation on the new strategic plan; the works thereof were explained in the accountability reports of the relevant years. Through the performance assessment, the realizations against the strategic aims and objectives, the deviations and their causes were identified, and the necessary measures were taken to eliminate the causes of failure in the achievement of strategic objectives.

Followings are the areas where there is progress in the realization of strategic aims and objectives during the period of 2009-2013:

- To comply with international auditing standards and to develop our own external auditing standards;
- To implement and update periodically the audit manuals;

- To conduct audits in line with the standards and manuals;
- To make the use of CAATs widespread;
- To make the legal arrangements for the operation of the trial process fairly and within a short period;
- To develop and implement a continued in-house training policy that would live up to internal and external expectations;
- To improve the use and management of IT technologies based on a sustainable strategy and action plan;
- To better the internal control system and risk management in the TCA;
- To establish an HR structure that functions in an effective and efficient manner through implementing HR management and personnel development strategy.

Followings are the areas where there is limited progress during the period of 2009-2013 and which require further improvement and focus in the coming years:

- To audit the IT systems of the public administrations within the scope of the audit;
- To improve audit infrastructure;
- To work in coordination with the relevant public administrations;
- To take measures to ensure the effective enforcement of the judicial decisions and to establish the mechanism for the follow-up of the results thereof;
- To establish a management information system that ensures provision of accurate, consistent, timely and relevant information to the top management;
- To establish and improve the performance appraisal system in the HR management;
- To increase the impact of the TCA reports through improving relations with the TGNA.

During the second five-year strategic planning for the period of 2014-2018, the necessities that have been identified after the assessment of the first strategic plan, the priority and significant areas have been taken into account and reflected on the second strategic plan.

## 7. EXPECTATIONS FROM IMPLEMENTATION

Enforcement of the Law No.6085 has required the TCA to innovate many areas including its audit methodologies, corporate development, human resources management, communication policy and strategy,etc.The Strategic Plan for 2014-2018will serve as a road map for the TCA in meeting the requirements of the Law.

If this Strategic Plan is implemented;

- The public financial management will be executed in line with the TGNA's power of the purse.
- Expectations of internal stakeholders will be met.
- Expectations of external stakeholders will be met.
- A considerable progress will be achieved in the fight against corruption.
- A more effective external audit in line with international standards will be achieved.
- There will be a shift to an audit understanding, which would guide the public management.
- A significant progress will be achieved with respect to the effectiveness of public management in Turkey.
- The principles of accountability and transparency will be considerably built into the understanding and practices of the public management.
- The public administrations will have established and been operating as appropriate the systems required by the PFMC Law No.5018.