



Turkish Court of Accounts

2013 Accountability Report





Turkish Court of Accounts



2013

Accountability
Report

April • 2014



The public financial management has been structured and the lawful utilization of public resources was assured with the Public Financial Management and Control Law no. 5018, which aims at establishing a transparent, accountable and effective understanding of management and audit.

In this scope, it is accepted that, as a requirement of accountability and transparency, the senior management operates in compliance with the budget principles and the institutional aims, objectives and plans, and it prepares and shares with public a report that reflects the realizations regarding those operations at the end of the fiscal year and includes financial and performance information in it.

This understanding regarding the structure and functioning of our public financial management and control system has introduced important duties and responsibilities to the Turkish Court of Accounts (TCA) in increasing effectiveness in public management.

With the TCA Law no. 6085, which came into effect in 19.12.2010; the powers and the audit area of the TCA has widened significantly, and big novelties have been foreseen in audit techniques and methodologies.

The purposes of the audit conducted by the TCA now include, along with regulatory compliance audit on behalf of the Turkish Grand National Assembly (TGNA), measuring whether the public entities' accounts, transactions, financial reports and financial statements give a true and fair view of the entity's financial status and activity results in all material respects, the compliance with the institutional aims, objectives and plans, and the activity results, and evaluating them in terms of performance.

With this awareness, our Strategic Plan covering the period of 2009-2013 was prepared, the Performance Program prepared in conformity with this plan was put into implementation, and the implementation results were included and reported in the Accountability Report for 2013.

In 2013, on the one hand, focus was on the in-service trainings and the development of audit methods for establishing audit capacity and infrastructure suitable for the system introduced by the TCA Law no. 6085, on the other hand, the status of the public financial management system was evaluated with the audit works conducted, and the implementation results for 2012 were reported to the TGNA.

The TCA, which has an important place in the use of the power of purse by the TGNA, will continue to add the strategic management understanding to its experience deriving from a history of 152 years and support the establishment of transparency, accountability and good management in public management.

Within the framework of financial transparency and accountability, I respectfully present the public the Accountability Report of the TCA for 2013, which has been prepared in order to share the use of resources allocated to the TCA with the 2013 budget and the activities performed with the public.

President of the TCA

Assoc Prof. Dr. Recai
AKYEL

GENERAL INFORMATION

A- Mission, Vision and Fundamental Values3
 B- Mandate and Duties.....7
 C- Information on the TCA.....13
 1- Physical Structure13
 2- Organizational Structure13
 3- Information and Technological Sources16
 4- Human Resources22
 5- Services Delivered26
 6- Management and Internal Control System.....54

AIMS AND OBJECTIVES

A- Aims and Objectives of the TCA.....59
 B- Fundamental Policy and Priorities.....60

INFORMATION AND EVALUATION RELATED TO ACTIVITIES

A- Financial Information65
 1- Budget Implementation Results.....65
 2- Disclosures Related To Major Financial Statements66
 3- Results of the Financial Audit.....71
 B- Performance Information.....73
 1- Performance Results73
 2. Assessment of Performance Results89

ASSESSMENT OF INSTITUTIONAL CAPABILITY AND CAPACITY

1- Strengths92
 2- Weaknesses..... 92
 3- Opportunities 93
 4- Threats93



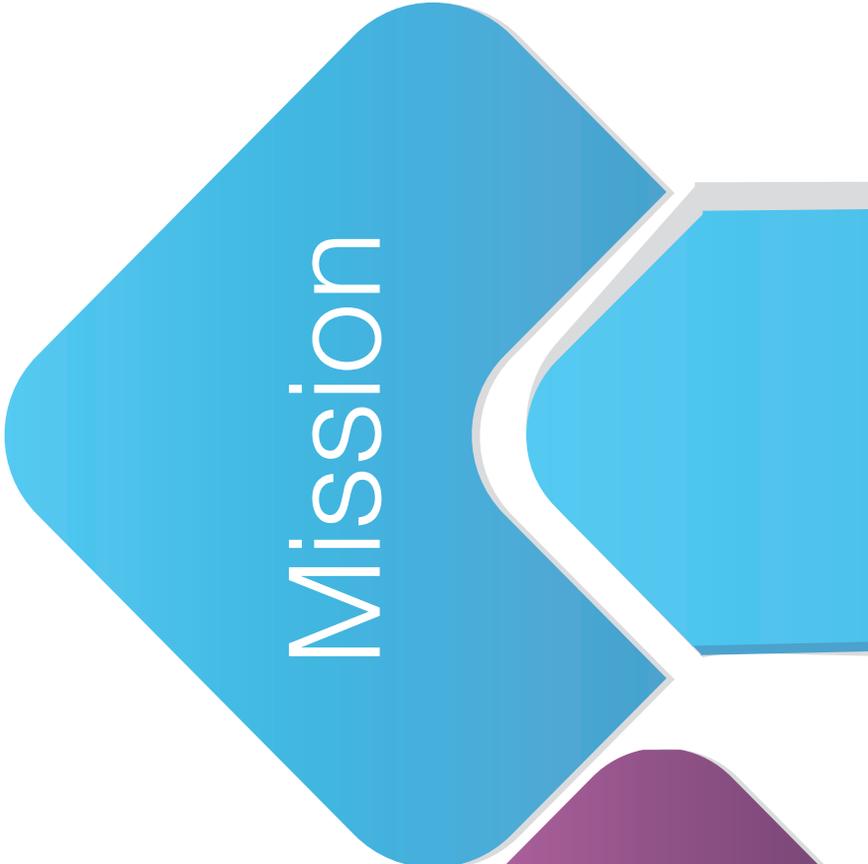
Abbreviations

ARABOSAI	Arab Organisation of Supreme Audit Institutions
ASOSAI	Asian Organization of Supreme Audit Institutions
CAAT	Computer Aided Audit Techniques
ITA	IT Audit
DEGEM	Audit Development and Training Center
DMS	Document Management System
ECA	European Court of Auditors
ECOSAI	Economic Co-operation Organization Supreme Audit Institutions
EUROSAI	European Organisation of Supreme Audit Institutions
INCOSAI	International Congress of Supreme Audit Institutions
INTOSAI	International Organisation of Supreme Audit Institutions
OIC	Organization of Islamic Cooperation
PIFC	Public Internal Financial Control
SayCAP	Audit Management System
ULAKBİM	Turkish National Academic Network and Information Center





General
Information



Mission



Vision

A- Mission, Vision and Fundamental Values

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

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



Impartiality and Objectivity

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

Independency

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

Quality

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

Professional Competency

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

Openness to Change

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

Sensitivity to Needs and Expectations

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

Professional Secrecy

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

Regarding Personnel as the Most Valuable Asset

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

Participatory and Open Management

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

Leadership and Guidance

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



B- Mandate and Duties

The TCA is a constitutional entity. Its position, mandate and duties are specified by the Constitution.

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

- **Article 160 of the Constitution of the Turkish Republic:**

“The TCA shall be charged with auditing, on behalf of the TGNA, all accounts related to revenues, expenditures and properties of the public administrations within the scope of central government budget and social security institutions, with taking final decisions on the accounts and transactions of those responsible, and with exercising the functions required of it by law in matters of examining, auditing and taking final decision. Parties concerned may file a single request for reconsideration of a final decision taken by the TCA within fifteen days of the date of written notification of the decision. No applications for judicial review of such decisions shall be filed in administrative courts.

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

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

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

- **Article 164 of the Constitution of the Turkish Republic:**

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



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

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

- Article 165 of the Constitution of the Turkish Republic:

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

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

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

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

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

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

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

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

The TCA shall prepare the External Audit General Evaluation Report by taking into account the audit reports and replies given thereto, and present it to the TGNA.

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

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

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

“The TCA shall audit;

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

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

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

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



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

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

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

“The TCA shall;

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

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

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

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

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

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

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

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

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

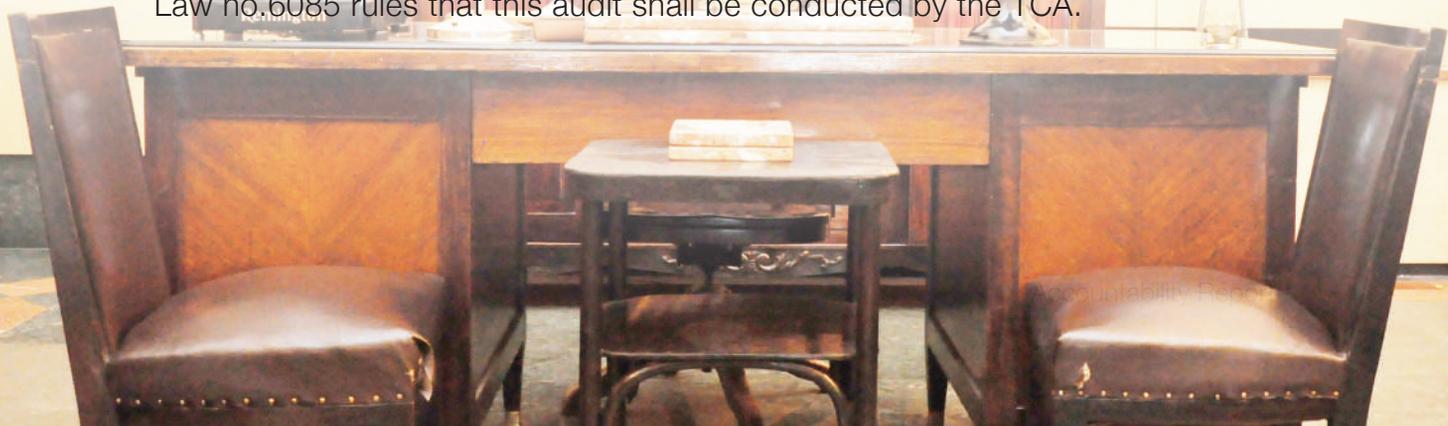
If deemed necessary in the course of audits, experts from outside the TCA may be appointed. The principles and procedures pertaining to the appointment of expert witnesses and experts shall be laid down in a by-law.”

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

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

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

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





General Information



C- Information on the TCA

1- Physical Structure

The TCA delivers service in its main building in Balgat, which belongs to the Treasury and has a usage area of 96.000 m². In addition it has 57.808 m² o archive area in various places in Ankara.

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 service building has a library, health center, conference hall, 4 dining halls, canteen, post office, bank office and a day care center.

Number of vehicles

Vehicle type	Number
Automobile	37
Bus	3
Truck	2
Minibus	2
Van	3
Total	47

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.

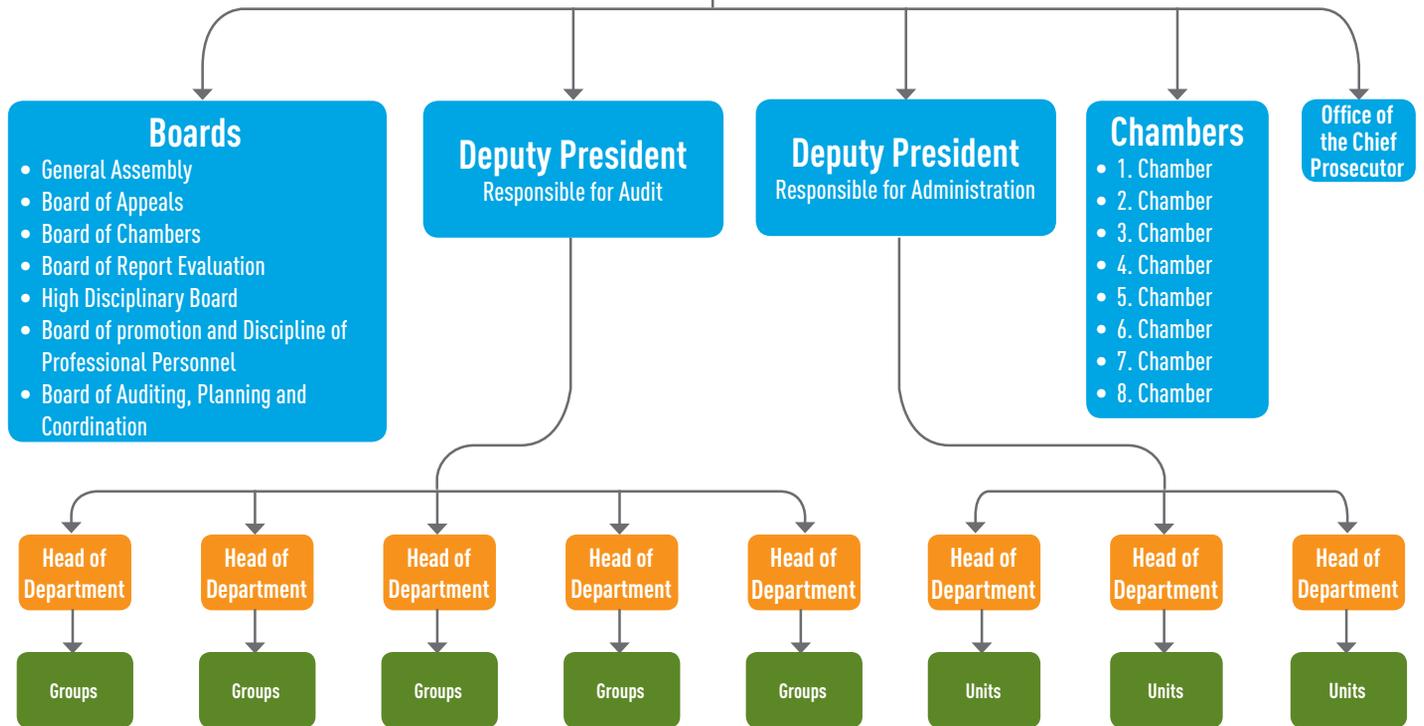
The Board of Auditing, Planning and Coordination consists of the President, deputy presidents and heads of departments.

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.

President





3- Information and Technological Sources

The use of information technologies in the TCA started in 1956 with the establishment of the data recording system and it is continuously renewed and improved.

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

3.1 Network Infrastructure and Hardware

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

Hardware Inventory

	2011	2012	2013
Desktop PC	1511	1544	1565
Laptops	996	1071	1142
Printer	443	425	502
Scanner	38	38	38
Fax mac.	33	33	33
Printing mac.	7	6	6
Projector	36	52	51
Phone	1630	1664	1686

Physical Server Inventory

	2011	2012	2013
Database server	2	1 (+1 Virtual)	0 (1 Virtual)
Mail server	1	3	0 (2 Virtual)
Virus protection	2	0 (1 Virtual)	0 (1 Virtual)
File server	0	0	0 (1 Virtual)
Gateway-Anti Spam (E-SAFE)	1	0	0
Firewall (Secure Platform)	2+1 (YDK)	1 (Box)	1 (Box)
Firewall Management	1	0	0
Active Directory	2	2	0 (2 Virtual)
Web Security Gateway (Connectra)	1	0	0
FTP Server	1	1	0
Backup Server	1	1	1
Supported protocols	TCP/IP, UDP	TCP/IP, UDP	TCP/IP, UDP
Internet connection	100 mbps	100 mbps	100 mbps
Virtual platform	0	4 server, 1 Storage	5 server, 1 Storage
Domain Backup (backup system)	0	0	1 Storage
Document management system	0	0	0 (4 Virtual)
Audit management system	0	0	2 Server
FKM	0	0	1 Server 1 Storage
Call center	0	0	1 (Box)



Software programs

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

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

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

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

Help Desk

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

3.2 Internet and Intranet Pages

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

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

The web page of the TCA is published to share the entity’s activities with the national and international public in Turkish and English languages.

TCA webpage covers institutional information, strategy documents, TCA decisions, the reports submitted to the TGNA, the publications regarding the audit area, and the scientific studies.





3.3 Audit Management System (SayCAP)

SayCAP is used for conducting, documenting and managing the audit processes in accordance with the international standards.

SayCAP is developed so as to be used in the automation, management and reporting of the audit processes. It is developed in such a way that it meets needs such as planning, documentation, authorizations, access to information sources, archiving, and quality control, communication, steering and reporting. The software is constantly updated and developed in line with the auditing guidelines and the decisions of the Audit Planning Coordination Council. SayCAP, provides distant access for audit teams.

SayCAP assures that the audit processes are executed and documented according to the international audit standards and audit guidelines.

It is possible to monitor each phase of audit with SayCAP and report the audit process information to senior management simultaneously via management screens.



3.4 Library

The TCA has a competent specialized library which is quite rich in terms of professional literature. The TCA library is subscribed to 47 periodicals, and it provides service for our staff members and the users from outside.

Protocols have been made with the libraries of the Bilkent, ODTÜ and Gazi Universities and it is possible for our staff members to benefit from those libraries by becoming a member to them.

Subscriptions have been made to the electronic databases of EBSCO “Business Source Complete”, EBSCO “Regional Business News”, Ulakbim National Database so that our library can provide service to more users; and Library Press Display and Kazancı Electronic Law Publications were opened to accesses. All periodicals in our library can be accessed through the Milas Library Program.

Discussions were made with the university libraries, bookstores and publishers in order to update the library collection; the works that were deemed necessary and needed by the TCA were added to the library inventory; and the number of existing books was increased by 964 compared to 2012 and reached 14.207.





4- 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.

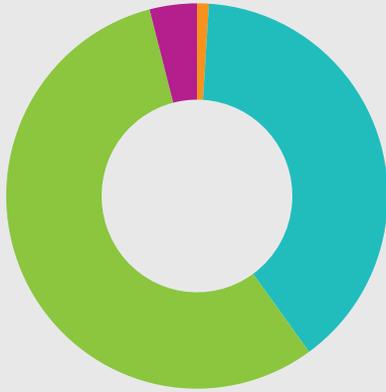
Members are elected by the General Assembly and the TGNA from among those having the qualifications listed in Article 12 of the TCA Law.

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.

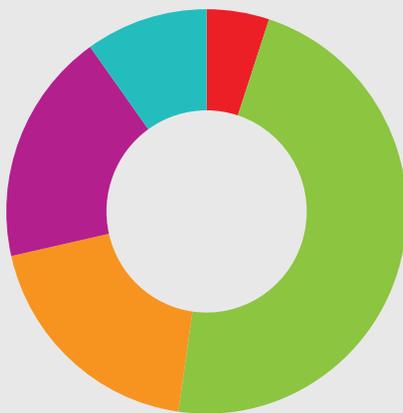
Besides, security and cleaning services are outsourced.



General Breakdown of the TCA Personnel

The TCA has; President, 2 Deputy Presidents, 8 Chamber Chairmen, 43 Members, 865 Auditors, Chief Prosecutor, 10 Prosecutors and 597 supporting staff with a total of 1527 people.

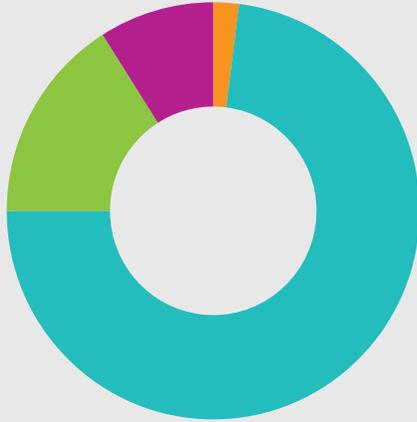
- President, Deputy Presidents, Chamber Chairmen, members (%4)
- Chief Prosecutor, Prosecutors(%1)
- Auditor (%56)
- Supporting staff (%39)



Breakdown of the Professional Staff

The TCA has; President, 2 Deputy Presidents, 8 Chamber chairmen, 43 Members, 430 Principal Auditors, 175 Senior auditors, 170 Auditors and 90 Assistant Auditors with a total of 919 professional staff.

- President, Deputy Presidents, Chamber chairmen, members (%6)
- Principal Auditor (%47)
- Senior auditor (%19)
- Auditor (%18)
- Assistant Auditor (%10)



Breakdown of the Supporting Staff

597 supporting staff works in the TCA: 436 in general administrative services, 95 in auxiliary services, 53 in technical services and 13 in health services.

- General administrative services (%74)
- Health services (%2)
- Technical services (%9)
- Auxiliary services (%15)



Breakdown of the Staff According to Their Genders

1149 male and 378 female staff members (total 1527) work in the TCA.

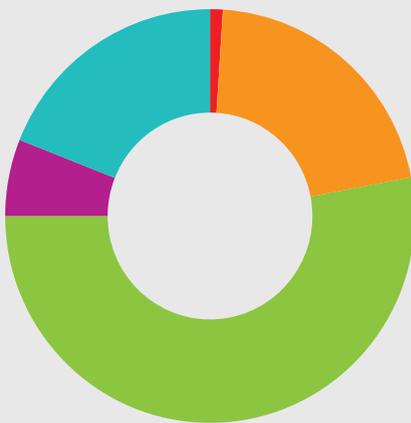
- Male (%75)
- Female (%25)



Breakdown of the Staff According to Their Ages

316 people between the age of 18-34, 408 people between 35-44, 499 between 45-54 and 304 between 55-64 work in the TCA.

- Age of 18-34 (%21)
- Age of 35-44 (%27)
- Age of 45-54 (%33)
- Age of 55-64 (%19)



Breakdown of the Staff According to Their Education Level

96 staff members are college graduates, 811 have bachelor's degree, 312 have master's degree, 17 have PhD.

- PhD (%1)
- Master's (%21)
- Bachelor's (%53)
- College (%6)
- Other (%19)



5- Services Delivered

The TCA is a supreme audit institution with a judiciary authority, which performs audits on behalf of the TGNA in order to ensure the use of the power of purse. The TCA aims at establishing good management principles in public financial management and contributing to the functioning of transparency and accountability in management while performing the functions of auditing, reporting, judging and giving opinion, which are given to the TCA by legislation.

5.1 Audit Activities

In 2013, the TCA prepared and implemented its annual audit program within the framework of the risk analysis made by considering the expectations of the TGNA, the public and the audited public entities as well in line with Article 31 of Law no.6085.

The audit reports regarding the public entities included in the audit program for 2013 will be sent to the entities in 2014 and submitted to the TGNA.

The following tables present the information regarding the public entities included in the audit program.



Public Entities under General Management included in Audit Program for 2013

SECTOR NAME	BUDGET STRUCTURE	NUMBER OF ENTITIES	PUBLIC ADMINISTRATIONS INCLUDED IN AUDIT PROGRAM
CENTRAL ADMINISTRATION	General Budget	44	44
	Special Budget-A (Universities)	105	75
	Special Budget -B (Other Institutions)	41	39
	Regulatory and Supervisory Institutions	9	9
CENTRAL ADMINISTRATION TOTAL		199	167
LOCAL ADMINISTRATIONS	Special Provincial Administrations	81	81
	Metropolitan Municipalities	16	16
	Institutions Affiliated to a Metropolitan City	19	19
	District Muni. Affiliated to a Metropolitan City	143	42
	Provincial Municipality	65	65
LOCAL ADMINISTRATIONS TOTAL		324	223
SOCIAL SECURITY INSTITUTIONS	SSI	1	1
	TURKISH LABOR INSTITUTION	1	1
SOCIAL SECURITY INSTITUTIONS TOTAL		2	2
OVERALL TOTAL		525	392

The table above indicates that the public entities with general budget, regulatory and supervisory institutions, metropolitan municipalities, provincial municipalities, special provincial administrations and social security institutions were all included in the audit program, of which results will be reported in 2014.



Public Entities under other institutions included in Audit Program for 2013

SECTOR NAME	BUDGET STRUCTURE	NUMBER OF ENTITIES	PUBLIC ADMINISTRATIONS INCLUDED IN AUDIT PROGRAM
OTHER ENTITIES	Other	15	6

Within the scope of other public entities subjected to the TCA audit; the Central Bank, Saving Deposit Insurance Fund, Promotion Fund Council Secretariat, Turkish Investment Support and Promotion Agency Presidency, Sports Pools Organization Presidency, and Agriculture and Rural Development Support Institution were included in the audit program for 2013.



Audit of State Economic Enterprises

The audit of State Economic Enterprises is executed within the scope of Article 43 of Law no. 6085 and Law no. 3346. The annual reports of the audited entities include transactions, balances, result accounts and the opinions of the governing boards that will be the basis for acquittal-non acquittal or submitting to general discussion, and the reports are prepared with justifications and comparisons.

The final versions of the annual reports are determined by the Report Evaluation Board, and then they are submitted to the State Economic Enterprise Commission of the TGNA. Those reports are also sent to the Ministry of Development and the Treasury Undersecretariat. A general report that includes the results of the annual activities of the audited entities is prepared and announced every year to inform the public.

Public entities included in the audit program for 2013

SECTOR NAME	BUDGET STRUCTURE	TOTAL NUMBER OF ENTITIES	PUBLIC ENTERPRISES INCLUDED IN AUDIT PROGRAM
PUBLIC ENTERPRISES	State Economic Enterprise	15	15
	State Economic Enterprise (Subsidiary)	4	4
	State Economic Enterprise (Establishment)	9	9
	Public Economic Institution	4	4
	Public Economic Institution (Subsidiary)	3	3
	Entities audited acc. to law no.3346	22	22
	Entities under the Privatization Law no.4046	24	24
	Entities audited acc. to their special laws	9	9
	Others	1	1
TOTAL		91	91

The above table indicates that all entities in public enterprises sector are included in the audit program.



Financial audit of political parties

Pursuant to the Law no. 6216 on the Establishment and Tasks of the Constitutional Court, the TCA is entitled to perform financial audit on political parties while only the Constitutional Court has the right to judge them. The financial audit of political parties has been given to the TCA as of the final accounts of 2010. This audit (examination) is performed on the final accounts of the parties; the parties prepare their final statements and submit them to the Constitutional Court by the end of June. The Constitutional Court sends those final statements to the TCA for examination.

In this scope, in 2013;

- First examinations of 78 political parties and their final statements for 2012 were completed, and the reports of the first examinations were sent to the Constitutional Court.
- The first and main examination report for a total of 104 before the year of 2012 was prepared and sent to the Constitutional Court.

5.2 Reporting Activities

As per the TCA Law; the findings obtained as a result of the audit activities performed by the TCA are included in the TCA audit reports, judicial reports and general reports.

TCA Audit Reports

The followings are evaluated in the TCA audit reports: the compliance of audit entity's incomes, expenses, goods, related accounts and transactions with the legislation, whether the financial management and internal control systems are established in accordance with the purpose, and whether the entity's financial statements are accurate and reliable.

The reporting process of the TCA audit reports is shown in the following chart.

AUDIT REPORTS

Preparation of the draft audit reports by the audit group headships as a result of the regularity and performance audits of public entities

Evaluation of the draft audit reports by the Report Evaluation Commissions.

Sending the draft audit reports to relevant public entities after they are finalized by the Audit Group Headships after the evaluation by the Report Evaluation Commissions

Getting the answers of the public entities to the audit reports

Preparation of the Draft TCA Audit Reports by the Audit Group Headships considering the answers sent by public entities

Getting the opinions of the TCA chambers regarding the Draft TCA Audit Reports

Getting the opinion of the Report Evaluation Board regarding the Draft TCA Audit Reports

Preparation of the TCA Audit Reports

Sending the TCA Audit Reports to the TGNA and relevant public entities; and sending the audit reports on local administrations to the assemblies of local administrations and sending them public



The below table indicates the public entities under general management, which are audited within the scope of the audit program for 2012 and of which audit reports were completed in 2013, and audit ratio of the said public entities by their budget sizes.

Audit Ratio of the Public Entities by their Budget Sizes for 2012

SECTOR NAME	BUDGET STRUCTURE	TOTAL NUMBER OF ENTITIES	2012 BUDGET EXPENSE AMOUNT	PUBLIC ENTITIES AUDITED IN 2012	BUDGET EXPENSE AMOUNT OF ENTITIES AUDITED IN 2012	AUDIT RATIO BY BUDGET EXPENSE (%)
CENTRAL ADMINISTRATION	General Budget	44	352.941.441.465,63	42	352.802.247.171,63	99,96
	Special Budget - A	105	14.946.812.939,86	53	11.281.963.532,37	75,48
	Special Budget - B	41	36.194.059.014,57	35	34.584.082.514,41	95,55
	Regulatory and Supervisory Institutions	9	2.193.643.124,38	8	2.181.790.961,43	99,46
	CENTRAL ADMINISTRATION TOTAL	199	406.275.956.544,44	138	400.850.084.179,84	98,66
SOCIAL SECURITY INSTITUTIONS	SSI	1	158.858.844.758,00	1	158.858.844.758,00	100,00
	TURKISH LABOR INSTITUTION	1	1.404.584.383,85	1	1.404.584.383,85	100,00
SOCIAL SECURITY INSTITUTIONS TOTAL		2	160.263.429.141,85	2	160.263.429.141,85	100,00
Local Administrations	Special Provincial Administrations	81	11.519.567.577,52	64	9.578.694.989,86	83,15
	Special Separate Administrations	2	1.349.421,96	0	0,00	0,00
	Metropolitan Municipality	16	16.837.432.815,95	16	16.837.432.815,95	100,00
	Metropolitan Subsidiary Administration	19	9.527.801.802,61	14	8.760.673.181,61	91,95
	Metropolitan District Municipality	143	13.784.549.650,93	41	6.266.278.703,16	45,46
	Provincial Municipality	65	5.608.211.238,80	61	5.294.384.966,15	94,40
	District Municipality	749	7.415.807.900,76	0	0,00	0,00
	Town Municipality	1977	3.466.594.316,25	0	0,00	0,00
	Local Administration Union	355	440.676.492,58	0	0,00	0,00
	Irrigation Union	366	267.529.317,24	0	0,00	0,00
	Development Agency	26	591.720.565,85	19	418.914.321,58	70,80
	LOCAL ADMINISTRATIONS TOTAL		3799	69.461.241.100,45	215	47.156.378.978,31
OVERALL TOTAL		4000	636.000.626.786,74	355	608.269.892.300,00	95,63

The below table indicates the public enterprises, which were audited in 2012 and of which reports were prepared

Public Enterprises Audited in 2012

SECTOR NAME	BUDGET STRUCTURE	TOTAL NUMBER OF ENTITIES	PUBLIC ENTITIES AUDITED IN 2012
PUBLIC ENTERPRISES	State Economic Enterprise	15	15
	State Economic Enterprise (Subsidiary)	4	4
	State Economic Enterprise (Establishment)	9	9
	Public Economic Institution	4	4
	Public Economic Institution (Subsidiary)	3	3
	Entities audited acc. to law no.3346	24	24
	Entities under the Privatization Law no.4046	21	21
	Entities audited acc. to their special laws	16	16
	Others	1	1
TOTAL		97	97

In 2013, 138 audit reports were prepared for the entities under central management, 2 reports were prepared for the social security entities, 97 reports were prepared for the public enterprises and 6 reports were prepared for other entities, and they were submitted to the TGNA. Apart from those reports, 215 reports were prepared for local administrations and submitted to the local assemblies. 19 reports were prepared for the development agencies and submitted to the relevant entities.

Development Agencies General Audit Report was submitted to the TGNA.

All reports that should be made public as per the legislation of the public entities and public enterprises are published on the webpage of the TCA.



Judicial Reports

When a matter which is against the laws and other legal regulations and which causes public loss is detected during the audit of the accounts and transactions of the public entities under general management, the written defenses of those responsible are taken, and Judicial Reports are prepared as of the end of financial year.

JUDICIAL REPORTS

Audit of Accounts and Transactions

Detection of Public Loss

Getting the Written Defences of Those Responsible

Preparing the Judicial Report

Submitting the Judicial Report to the Presidency

Sending the Judicial Report to the Chambers and the Trials

General Reports

The general reports that are prepared to be submitted to the TGNA and inform the public within the framework of the accountability by the TCA are as follows;

- General Conformity Statement
- External Audit General Evaluation Report
- Activity General Evaluation Report
- Financial Statistics Evaluation Report
- State Public Enterprises General Report

The President of the TCA, Assoc. Prof. Dr. Recai AKYEL presents the General Conformity Statement for 2012 to the President of the TGNA, Cemil ÇIÇEK



GENERAL CONFORMITY STATEMENT

General Conformity Statement covers the conformity level, which is obtained when the implementation results of the central government budget law stated in the draft Final Account Law are compared with the results established on the basis of public administration accounts; the assessments regarding the reliability and accuracy of financial reports and statements that constitute the public administration accounts, the charts and the documents in the annex of draft Final Account Law; and other issues required to be submitted to the TGNA.

Preparation process for the General Conformity Statement:

- Preparation of draft general conformity statement by the Audit Group Headships for the public entities under central administration considering the audit results and the activity reports.
- Integration of the draft general conformity statements by the relevant support group, and the preparation of the draft General Conformity Statement.
- Finalizing the General Conformity Statement at the TCA General Assembly.
- Submitting the General Conformity Statement to the TGNA and making it public



EXTERNAL AUDIT GENERAL EVALUATION REPORT

External Audit General Evaluation Report covers the audit reports, for which opinions are given by the TCA chambers, and the other matters regarding the financial issues that are deemed proper for mentioning by the TCA.

Preparation process for the External Audit General Evaluation Report:

- Submission of drafts, which are prepared by the Audit Group Headships for the matters they want to include in the External Audit General Evaluation Report, to the relevant support group and to the Presidency in writing.
- Analysis by the support groups of the matters informed by the Audit Groups Headships and the identification of the matters to be included in the External Audit General Evaluation Report.
- Submission of the analysis report, which is prepared by the support group as a basis for the External Audit General Evaluation Report, to the Report Evaluation Board.
- Identification of the matters to be included in the External Audit General Evaluation Report by getting the opinion of the Report Evaluation Board.
- Preparation of the Draft External Audit General Evaluation Report by the support group.
- Getting the opinion of the Report Evaluation Board for the Draft External Audit General Evaluation Report.
 - Finalization of the External Audit General Evaluation Report by the support group.
 - Submitting the External Audit General Evaluation Report to the TGNA and making it public.



ACTIVITY GENERAL EVALUATION REPORT

Activity General Evaluation Report takes into consideration the audit results of the administration activity reports sent by public entities, the local administrations' general activity report prepared by the Ministry of Interior, and the general activity report prepared by the Ministry of Finance and evaluates them within the framework of the principles included in the relevant legislation and guidelines.

Preparation process for the Activity General Evaluation Report:

- Evaluation by the relevant Group Headships of the audit results of the administration activity reports sent by public entities, the local administrations' general activity report prepared by the Ministry of Interior, and the general activity report prepared by the Ministry of Finance.
- Sending of the activity evaluation reports prepared to the Presidency by the Audit Group Headships.
- Preparation of the Draft Activity General Evaluation Report by the relevant support group on the basis of activity evaluation reports.
- Getting the opinion of the Report Evaluation Board regarding the Draft Activity General Evaluation Report.
- Finalizing the Activity General Evaluation Report.
- Submitting the Activity General Evaluation Report to the TGNA, sending one copy to the Ministry of Finance, and making it public.
- Sending one copy of the TCA's assessment regarding the local administrations' activity reports to Ministry of Interior, sending one copy to the relevant local administrations' assemblies, and making it public.



FINANCIAL STATISTICS EVALUATION REPORT

Financial Statistics Evaluation Report evaluates a year's financial statistics, published by the Ministry of Finance, in terms of preparation, publication, accuracy, reliability and compliance with predetermined standards.

Preparation process for the Financial Statistics Evaluation Report:

- Preparation of the Draft Financial Statistics Evaluation Report by the Group Headship that audits the Ministry of Finance.
- Getting the opinion of the Report Evaluation Board regarding the Draft Financial Statistics Evaluation Report.
- Preparing the Financial Statistics Evaluation Report.
- Submitting the Financial Statistics Evaluation Report to the TGNA, sending one copy to the Ministry of Finance, and making it public.

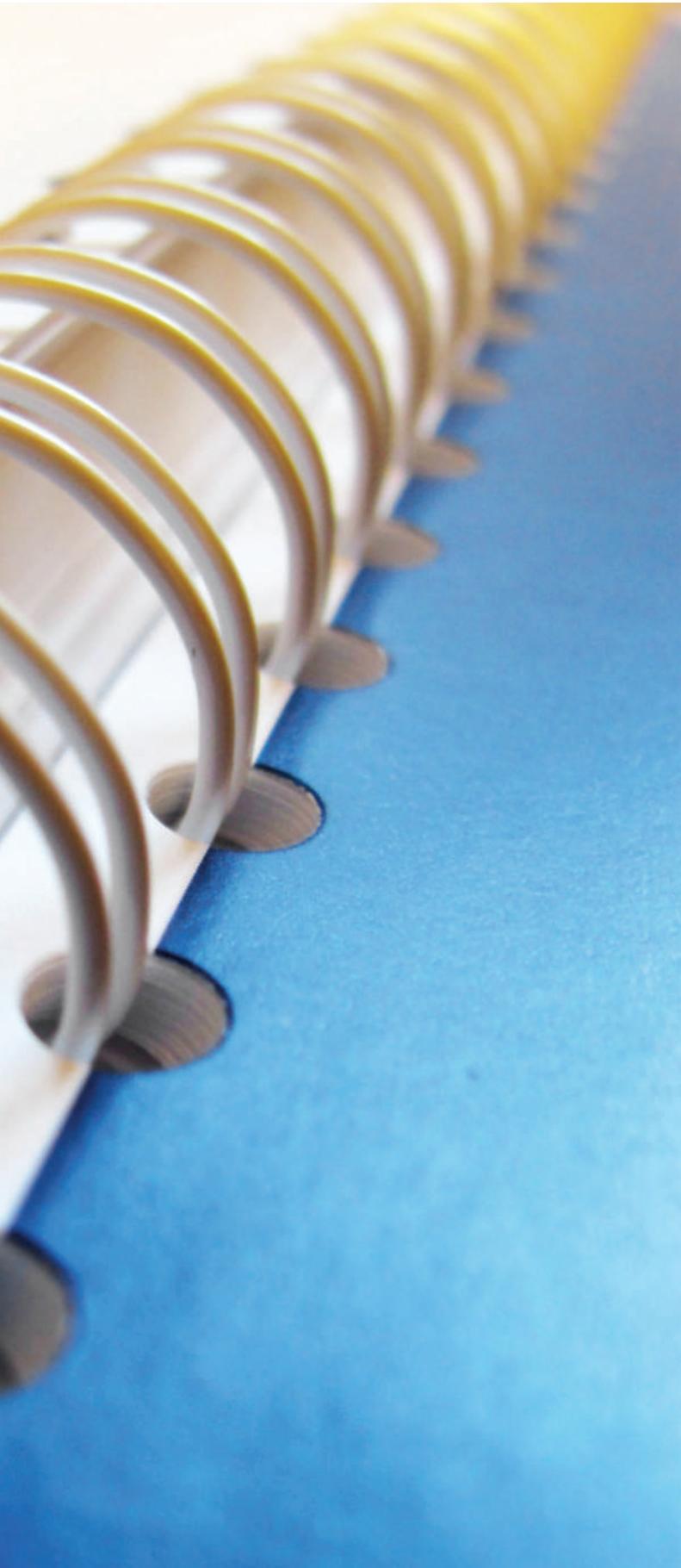


STATE ECONOMIC ENTERPRISES GENERAL REPORT

State Economic Enterprises General Report covers the annual activity results of state public enterprises along with their place in Turkish economy and the general and common problems.

Preparation process for the State Economic Enterprises General Report:

- Entry into the data system of the information, which will be taken from the annual reports to the general report, by the auditors that prepare the relevant parts of the annual report.
- Preparation of the Draft General Report by the relevant group.
- Discussing the General Report in the meeting of group heads and submitting the report to the Presidency in order to be discussed in the Report Evaluation Board.
- Discussing the General Report at the Report Evaluation Board and finalizing the report.
- Publishing the General Report on the webpage of the Presidency.



In line with the opinion of the General Assembly of the TCA, General Conformity Statement for the Central Management Budget for 2012, and in line with the Report Evaluation Board, External Audit General Evaluation Report for 2012, Activity General Evaluation Report, Financial Statistics Evaluation Report were submitted to the TGNA on 12 September 2013, and made public on the webpage of the TCA.

In line with the decision of the Report Evaluation Board, State Public Enterprises General Report for 2012 and the Development Agencies General Audit Report were accepted, sent to the relevant entities, and made public on the webpage of the TCA.



5.3 Judiciary Activities

The judicial reports including the non-conformities regarding the public loss found during the audits are sent to the TCA chambers, which are courts of accounts.

In 2013, 960 judicial reports were transferred to the TCA chambers, and 567 of those reports were judged, and writs were passed.

In 2013, it was decided to send 7 matters to the relevant public entities or prosecution offices for the necessary acts regarding the criminal acts.

The below table indicates the information regarding the judicial decisions made by the TCA chambers in 2013

Judicial Decisions of the Chambers

CHAMBERS	TOTAL NUMBER OF REPORTS	NUMBER OF REPORTS JUDGED	TOTAL PUBLIC LOSS JUDGED FOR RECOVERY (TL)	AMOUNT COLLECTED (TL)	CRIMINAL ACTS
1. Chamber	151	91	34.652.425,42	2.694.891,74	3
2. Chamber	162	94	28.311.215,92	5.571.323,25	1
3. Chamber	121	92	9.996.351,33	871.780,79	-
4. Chamber	78	51	534.385,04	11.709.634,17	-
5. Chamber	106	26	3.863.846,04	4.316.390,77	-
6. Chamber	180	97	94.015.421,55	5.179.281,96	1
7. Chamber	66	50	1.363.874,65	11.743.793,24	-
8. Chamber	96	66	8.522.020,91	4.681.988,50	2
TOPLAM	960	567	181.259.540,86	46.769.084,42	7

As a result of the trials made in 2013 by the TCA chambers, judgment was passed for the recovery of 181.259.540,86 TL and 46.769.084,42 TL was collected in the same year.

The writs passed by the TCA chambers are discussed and resolved by the TCA Appeals Council upon the application of those concerned.

In 2013, from the applications to the Appeals Council against the judgments passed by the TCA chambers, 2097 files were examined for appeal and judgments were passed.

If the writs passed by the Appeals Council or the chambers regarding the same issue are in contrast, the President of the TCA sends those writs to the General Assembly for the unification of decisions. In this scope, two decisions were taken by the TCA General Assembly in 2013 for the unification of decisions.

5.4 Activities of Giving Opinion

The General Assembly of the TCA has the duty of giving opinions on the draft laws and proposals regarding the TCA and the by-laws to be prepared as per the TCA Law. The Board of Chambers of the TCA has the duty of giving opinions on the by-laws to be prepared on financial matters by public entities under general management and the regulatory actions having the characteristics of by-laws.

Activities of Giving Opinion by the General Assembly of the TCA

	ADET
Decisions regarding the operation and functions within the institution	23
Decisions on the by-laws regarding the TCA	4
Decisions for giving opinions on draft laws and decree laws	1
TOTAL	28

Activities of Giving Opinion by the Board of Chamber of the TCA

	ADET
On the drafts of new by-laws	87
On the changes of legislation	39
On the by-laws of the revolving fund enterprises	9
Other	4
TOTAL	139



5.5 Other Activities

International Activities

The TCA is an active member of the International Organization of Supreme Audit Institutions (INTOSAI). The TCA is a member of Auditing Committee in the Asian Organization of Supreme Audit Institutions (ASOSAI) under INTOSAI, a member of the Governing Board of the European Organization of Supreme Audit Institutions (EUROSAI), and the First Vice-President of EUROSAI as of June 2011.

The TCA is also a member of Economic Co-operation Organization Supreme Audit Institutions (ECOSAI). The TCA is a founding member of this organization, which is established by the SAIs of Afghanistan, Azerbaijan, Iran, Kazakhstan, Kyrgyzstan, Pakistan, Tajikistan, Turkmenistan, Turkey and Uzbekistan, and in addition to being a member of the Governing Board it has been elected as the President of the ECOSAI for three years in the VI. ECOSAI General Assembly held in Tehran in December 2013.



- The third meeting of the international parallel performance audit on “Disaster Preparedness”, which is executed under the responsibility and leadership of the TCA, within the scope of the activities of the INTOSAI Working Group on Accountability for and the Audit of Disaster-related Aid (AADA), was held in 07-08 February 2013 in Istanbul.

- “ISSAI 5510- The audit of disaster risk reduction” guideline, which was prepared by the TCA within the scope of the activities of the INTOSAI Working Group on Accountability for and the Audit of Disaster-related Aid (AADA), was approved by the INTOSAI Professional Standards Committee and Committee on Knowledge Sharing. Then, it was endorsed by the XXI INCOSAI attended by the SAIs of 159 countries, and became one of the INTOSAI International Audit Standards.

- The moderator training, which was organized for the EUROSAI members within the scope of Into-SAINT (Self-Assessment INTEgrity) Moderator Training Program, was held in Ankara, with TCA as the host, in 27-31 May 2013 with the participation of the representatives from the SAIs of 7 countries. Certificates were given to the participants at the end of the training program.





General Information

- IV EUROSAI - ARABOSAI Joint Conference was held in Baku with the SAI of Azerbaijan as the host in 16-18 April 2013. In this conference, the TCA was represented by a delegation headed by the President of the TCA, who is also a member of the Governing Board of EUROSAI and the First Vice-President of the EUROSAI. The main theme of the conference was “Modern Challenges for SAIs capacity building”. A presentation was made there by the President of the TCA on “The Role of SAIs in the Development of Public Financial Management”. “Baku Declaration” was accepted at the end of this conference.

IV. EUROSAI – ARABOSAI joint Conference



- XXI. INCOSAI was held in Beijing in 22-27 October 2013 with the SAI of China as the host. In this congress, the TCA was represented by a delegation headed by the President of the TCA. “Beijing Declaration”, which emphasized the role of SAIs in developing good governance and ensuring the sustainability of financial policies, was accepted at the end of the congress.

- The President of the TCA, along with two auditors, attended the Conference on Relations between SAIs and Parliaments, and SAIs of EU Candidate and Potential Candidate Countries and the ECA Working Group Presidents Meeting, which was held Pržno in 18-20 November 2013 with Montenegro as the host. Two parliamentarians representing the TGNA and a legislation specialist assistant attended the said conference. A decision document was published at the end of the conference.

- In 2013, the TCA hosted training seminars at various dates on financial and compliance audit for the participants coming from the SAI of Albania and on performance audit for the delegation coming from the SAI of Mongolia.

- Upon the proposal of the President of the Albanian SAI, the President of Albania gave the Albanian State Certificate for Decoration to the President of the TCA by referring to the TCA’s contributions to the development of cooperation between the SAIs of two countries and to the capacity building and modernization works of the Albanian SAI.

- The TCA provides consultancy service actively to the Azerbaijan SAI to support the implementation of the Strategic Development Plan within the scope of “Public Sector Accountability Project for Azerbaijan” as of 1 June 2013.

- Trainings were delivered on the Financial and Performance Audit of Public Entities within the scope of the seminars organized in Astana by the Kazakhstan SAI in order to contribute to the professional development of its members.

- Within the framework of the Cooperation Agreement signed between the TCA and the Kyrgyzstan SAI in 2010 and the Memorandum of Understanding on Learning Turkish language and Audit Internship Program, which was signed in 2011; 3 auditors from the Kyrgyzstan SAI came to the TCA for internship between 29 September - 29 November 2013.



General Information

- The TCA attended the 34th meeting of the Organization of Islamic Cooperation (OIC) Financial Control Organ held in Jeddah in Saudi Arabia in 02-13 March 2013 in order to examine the accounts of the fiscal year of 2012 of the OIC General Secretariat and OIC Subsidiaries.
- The TCA regularly attends the meetings of the Implementation Review Group of the United Nations Convention against Corruption.



Conference on Relations between SAIs and Parliaments, and SAIs of EU Candidate and Potential Candidate Countries and the ECA Working Group Presidents Meeting

Training Activities

Training activities of the TCA cover in-service trainings provided to the TCA staff in order to contribute to their professional developments, training of the assistant auditors and assistant auditor candidates, trainings provided to the public administrations, promotion activities organized for the public institutions, university career days organized within the framework of cooperation with the universities as well as the international training programs, seminars and conferences on audit-related issues.

In 2013, the focus of the in-service trainings was “Liability in Public Administration and Public Loss”. In this respect, workshops were organized primarily for the chairmen of chambers and members and then for the auditors and prosecutors working in the audit and support groups in periods. The concept of public loss was discussed in these workshops within the scope of public law and private law and the relevant practices of the TCA were evaluated.

Within the scope of the project titled “Strengthening the External Audit Capacity of the Turkish Court of Accounts” financed by the World Bank, our professional staff was provided a training by foreign experts on the analysis of the financial statements prepared in line with the International Public Sector Accounting Standards (IPSAS).

Other trainings held within this framework are Accounting Trainings, Trainings on Performance Information Audit, Preparation of Regularity Audit Reports, Computer Trainings, SayCap Training and various Personal Development Trainings.

Within the framework of information and experience sharing, trainings and seminars were provided by the professional staff commissioned by our Institution on the topics falling into the remit of TCA with the aim of guiding the public institutions.

On 24 April 2013, Strategy Development Presidents’ Consultation Meeting was held with the participation of general budget institutions in Gölbaşı Training and Social Facilities. In the meeting, Deputy President Erol Akbulut made a presentation on the “TCA Law and External Audit”.

International training activities held in 2013 are shown in the following table:

International Trainings

NAME OF THE TRAINING	VENUE	DATE
SAI of Albania "Financial Audit"	Ankara	25.02-01.03.2013
SAI of Albania "Practices in Compliance Audit and Public Procurements"	Ankara	06-10.05.2013
SAI of Mongolia "Performance Audit"	Ankara-Istanbul	10-21.06.2013
SAI of Albania "Function of the TCA in the Public Financial Structure"	Ankara	25-27.06.2013
Financial Audit of Public Institutions	Kazakhstan	23-27.09.2013
Performance Audit	Kazakhstan	30.09-04.10.2013
SAI of Kyrgyzstan Internship Training	Ankara	29.09-29.11.2013



Strateji Geliştirme Başkanları İstişare Toplantısı

Trainings provided upon the request of other public institutions in 2013 are shown in the following table:

Trainings Organized for the Public Administrations

SUBJECT MATTER OF THE TRAINING	PUBLIC ADMINISTRATION	DATE
"External Audit" for the Internal Auditor Candidates	Ministry of Finance	08.01.2013 05.02.2013
"Types and Techniques of Internal Audit (Performance Audit)" for the Internal Auditor Candidates	Ministry of Finance	16.01.2013 13.02.2013
"Training of Trainers" for Ethics Trainers	Civil Service Ethics Committee	15.02.2013
Public Procurement Legislation, Law no. 5018 on Public Finance Management and Control and the TCA Law	Ministry of Health	09.01.2013 10.02.2013 11.01.2013
Protecting the State Property and Savings Measures	Competition Authority	25.01.2013
International Audit Standards, Risk Assessment, Reporting, Monitoring	Ministry of National Education	15.02.2013
TCA Law and Bail Act	Ministry of Finance, General Directorate of Public Accounts	7-16.03.2013
External Audit	Ministry of Finance General Directorate of Budget and Financial Control	25-31.03.2013
Duties and Responsibilities of the TCA and TCA's Audits on the Treasury	Prime Ministry Undersecretariat of Treasury	27.03.2013
Scientific Research Project Workshop	Council of Higher Education	28-30.03.2013
TCA Law Practices	Ministry of Forestry and Water Affairs General Directorate of Forestry	02-04.04. 2013
Case Studies/ Types of Corruption in the Cleaning/Catering/ Automation Service Procurements in Cafes within the Scope of Judicial Decisions	Ministry of Health Public Hospitals Authority of Turkey	03.04.2013
Duties and Authorities of the TCA	Prime Ministry Undersecretariat of Treasury	15.04.2013
New Public Finance Management System and External Audit	University of Cumhuriyet Faculty of Economics and Administrative Sciences Club of Finance	24.04.2013
Topics and Legislation Related to the Functioning of Hospitals	Şanlıurfa Mehmet Akif İnan Training and Research Hospital	8-9-10.05.2013
Role of External Audit in the Assessment of Internal Control	Ministry of Finance General Directorate of Budget and Financial Control	09-10.05.2013 15-19.05.2013

SUBJECT MATTER OF THE TRAINING	PUBLIC ADMINISTRATION	DATE
Public Procurement Legislation – Procurement Processes and Practices and Audit of the TCA	İZAYDAŞ	19-22.05.2013
Anti-Corruption Provisions within the Scope of the TCA Law and PFMC Law no. 5018	Turkish Institute of Justice General Directorate of Training	16.05.2013
28th Finance Symposium “Global Crisis and Finance Policies”	University of Gaziosmanpaşa	22-26.05.2013
Procurement Practices in the Public Hospitals Associations	Ministry of Health Turkish Institute of Public Hospitals	27-31.05.2013
The Audit of TCA	Ministry of Health Turkish Institute of Public Hospitals	04.06.2013
Fight against Corruption	Prime Ministry Civil Service Ethics Committee	06.06.2013
External Audit on Public Expenditures	Ministry of Finance Centre for Higher Training	24-25.06.2013
TCA Law and Guarantees Law	Ministry of Finance General Directorate of Public Accounts	15-18.07.2013
Basic Training and Preparatory Training Program	Undersecretariat of Treasury	26.08.2013
External Audit in Public Sector and Procedures and Principles of Performance-Based Audit Understanding with TCA Law no. 6085	Ministry of National Defence	16.09.2013–17.09.2013
Fight against Corruption	Prime Ministry Civil Service Ethics Committee	19.09.2013
General Provisions of Law no. 5018 on Public Finance Management and Control, Public Loss, Detection of Public Loss and Interests, Actions of Debt Resulting from Public Loss with Prescription	Ministry of Forestry and Water Affairs Legal Consultancy Department	30.9-5.10.2013
Protecting the State Property and Savings Measures	Ministry of Labour and Social Security General Directorate of Personnel	10.10.2013
Internal Control Systems	University of Hitit	9-10.10.2013
New Audit System of TCA and the Importance of Internal Control	Rectorate of Recep Tayyip Erdoğan University Strategy Development Unit	24.10.2013
TCA Law	State Personnel Administration	24.10.2013
External Audit	Ministry of Finance Centre for Higher Training	5-6.11.2013-12-13.11.2013
Panel on the New Price Difference Decree	Istanbul Metropolitan Municipality Department of Technical Works Directorate of Construction Works	14.11.2013
Legal Liability of the Notary and Problems Encountered in Practice	Ankara Bar Association	15.11.2013

SUBJECT MATTER OF THE TRAINING	PUBLIC ADMINISTRATION	DATE
Protecting the State Property and Savings Measures	Ministry of Culture and Tourism	13.11.2013
Legislation Practice Concerning Canteens and Tenders	Ministry of National Defence	06.11.2013-04.12.2013
Symposium on Ethics-Law and Fight against Corruption	Özyeğin University Faculty of Law	01.11.2013
Law no. 5018 on Public Finance Management and Control, Budget Law and Legislation and Movable Property Regulation	Ministry of Labour and Social Security General Directorate of Personnel	12-14.11.2013
Seminar on Academic Exchange Programs	Turkish Council of High Education	14-15.11.2013
Applied Internal Control and Institutional Risk Management	Istanbul Technical University	25-29.11.2013
Public Procurement Procedure and Model Practices	Ministry of Labour and Social Security Labour Inspection Board	03.12.2013-06.12.2013
TCA Law and Public Loss	Prime Ministry Undersecretariat of Treasury	28.11.2013
Protecting the State Property and Savings Measures	Competition Law	06.12.2013
The Audit of TCA and Financial Liability	TGNA Human Resources Department	06.12.2013
New TCA Audit	Gümüşhane University	11.12.2013
Transparency and Accountability in Public Administration	Atatürk Supreme Council of Culture, Language and History	13.12.2013
“External Audit” for Internal Auditor Candidates	Ministry of Finance	26.12.2013
Law no. 4734 on Public Procurement, Law no. 2886 on State Procurement Law, Communiqués, Regulations, Public Procurement Authority Decisions	Izmir Metropolitan Municipality General Directorate of ESHOT	13-17.12.2013



6- Management and Internal Control System

According to the PFMC Law no. 5018, the public finance management defined as the legal and managerial systems and processes which will ensure the use of public resources in an economic, efficient and effective manner in line with the defined standards aims at ensuring accountability and financial transparency and obtaining and using the public resources in an economic, efficient and effective manner. Achieving the envisaged aims depends on the presence of internal control systems in the public administrations as well as effective establishment, implementation and development of these systems.

Pursuant to the Communiqué related to the Public Internal Control Standards and the Guide for Planning the Implementation of Standards, Internal Control Standards Action Plan was prepared in order to establish, implement and monitor the internal control system in the TCA.

Within the scope of the implementation works of the Action Plan;

TCA Internal Control and Risk Steering Committee commissioned to take advisory decisions with a view to the conduct of all works and processes related to the internal control system of TCA, planning of the works and assessment of the risks was established.

In relation to the internal control system, Internal Control System Directive was prepared and submitted for appraisal. Directive on the Authorised Signatories of TCA's Strategy Development Unit, Directive on the Duties, Working Procedures and Principles of the Strategy Development Unit, Directive on TCA's Budget and Performance Program and Final Account and Reporting Procedures, TCA Directive on Financial Pre-Control Procedures, Directive on Signature and Transfer of Authority and Directive on the Working Procedures and Principles of the Strategic Management and Planning Directorate were published.

Internal Control Steering Committee continued its works by dividing the establishment of the internal control system of TCA into three sections as management units, audit units and judicial units.

Preparation Manual for Unit Business Processes and Process Schemas and Preparation Manual for Unit Job Definitions were published.

Works for the implementation of the Internal Control Standards Action Plan are continuing for the audit and judicial units.

In relation to the management units

The Internal Control Steering Committee prepared the unit organization charts, stakeholder analyses of the directorates affiliated to the units, task cards illustrating the job lists of these directorates, 400 work flow basic process and sub-process schemes displaying in which order the works are performed and by which positions and through which signature and approval phases are the works completed, 400 process information cards including such data as process information, objective of each process, unit in charge of the process, process code, completion period of the process, owner of the process, resources used, process inputs and outputs as well as risks and control activities concerning this process, 103 job descriptions, 25 personnel task distribution charts, 25 stakeholder analysis form and 25 directorate task cards.



Meeting of the Internal Control Steering Committee





Aims and Objectives

← Aims and Objectives



A-Aims and Objectives of the Administration

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

OBJECTIVES:

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

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

OBJECTIVES:

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

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

OBJECTIVES:

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



B-Fundamental Policy and Priorities

Medium-Term Program for 2013-2015

Within the scope of the Ninth Development Plan (2007-2013), the Medium-Term Program which constitutes the basis of the economic and social policies to be followed for three years (2013 – 2015) was published in the Official Journal dated 09.10.2012. In the Program, the following points were envisaged for the TCA in the section of Public Financial Management and Audit:

“Financial management, control and audit understanding whose legal infrastructure was set up significantly will be implemented in all aspects. Within this framework,

Effective and coordinated functioning of internal and external control in public administrations and healthy functioning of internal control system will be ensured.

Implementation infrastructure of TCA will be enhanced in order to maintain an effective external audit in public sphere.”

Program for the Year 2013

The Program for the Year 2013, the first detailed reflection of the Medium-Term Program, was published in the Official Journal dated 23.20.2012. According to the Program, the policy priorities and measures to be implemented by the Program are as follows;

“Priority 1. The implementation infrastructure of the TCA will be strengthened in order to ensure an effective and extended external audit within the framework of the TCA Law no. 6085.

Measure 1. The arrangements required to ensure an effective and extended external audit within the framework of the TCA Law no. 6085 will be made. The secondary legislation will be prepared and the practices in line with the new external audit approach will be initiated for the TCA to perform its audits within the scope of the TCA Law no. 6085 and in line with the EU practices and international auditing standards.

Priority 2. It will be ensured that external audit contributes more to the improvement of structure as well as the work processes of the internal control and internal audit system.

Measure 2. The necessary steps will be taken by the TCA to ensure sound functioning of the internal control systems and internal audit in the public sphere.

In order to achieve the expected benefit from the audit activities of the TCA, it is essential that the internal control systems are established in the entire public sector

in line with the international standards and the internal control function is operational. Within this context, the TCA will take necessary steps for sound functioning of internal control systems and internal audit in the public sphere.”

Pre-Accession Economic Program (2013– 2015)

In the Pre-Accession Economic Program (2013 – 2015) prepared on the basis of the Medium-Term Program and the Program for the Year 2013 within the scope of the Ninth Development Plan, the following points were envisaged for the TCA in the section of Public Financial Management and Audit;

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

Healthy functioning of the internal control system and effective and coordinated performance of internal and external audits in the public administrations will be ensured.

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

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

In the “Strategy for Increasing Transparency and Strengthening the Fight against Corruption” which was prepared by the Government within the framework of developing a fairer and more accountable, transparent and credible management understanding through eradicating factors that preclude transparency and lead to corruption, the following points were envisaged in relation to the TCA;

“Completing the enactment process of the New TCA Law,

Increasing the capacity of audit units,

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

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

Strengthening the human resources infrastructure of the public financial management qualitatively and quantitatively for strengthening management responsibility in public administrations.”





Information and
Evaluation related to
Activities





A-Financial Information

1- Budget Implementation Results

The budget of TCA for 2013 amounting to 164.587.200 TL was approved while 141.002.931 TL was spent and 23.584.269 TL was cancelled out of the total allocation throughout the year.

Economic Classification of 2012–2013 Budgetary Expenditures

ECONOMIC CODE	TYPE OF BUDGETARY EXPENDITURE	2012		2013	
		APPROPRIATION	EXPENDITURE	APPROPRIATION	EXPENDITURE
01	Personnel Expenses	91.261.710	86.418.913	103.849.700	93.523.571
01 1	Civil Servants	89.538.960	86.082.180	101.523.700	92.611.775
01 2	Contracted Personnel	585.750	322.054	816.000	321.701
01 3	Workers	17.000	0,00	-	-
01 4	Temporary Personnel	20.000	0,00	10.000	0,00
01 5	Other Personnel	1.100.000	14.679	1.500.000	590.095
02	EXPENSES RELATED TO STATE'S CONTRIBUTION TO SOCIAL SECURITY	11.595.500	10.996.919	14.170.000	12.120.614
02 1	Civil Servants	11.491.000	10.950.711	14.050.000	12.066.320
02 2	Contracted Personnel	100.000	46.208	120.000	54.294
02 3	Workers	4.500	0,00	-	-
03	EXPENSES FOR PURCHASES OF GOODS AND SERVICES	29.643.500	24.512.055	38.073.000	27.840.125
03 2	Purchase of Goods and Materials for Consumption	4.542.000	3.249.759	4.448.000	3.472.572
03 3	Travelling Expenses	5.278.500	4.572.372	8.058.000	5.476.520
03 4	Expenses related to the Performance of Duties	350.000	252.494	201.000	134.391
03 5	Purchase of Services	16.233.000	14.069.719	22.506.000	16.888.336
03 6	Expenses for Representation and Promotional Activities	1.100.000	720.576	350.000	90.628
03 7	Expenses for Purchase, Maintenance and Repair of Movables, Intangible Rights	1.215.000	763.845	1.410.000	1.302.555
03 8	Expenses for Maintenance and Repair of Property	925.000	883.290	1.100.000	475.123
05	CURRENT TRANSFERS	606.420	601.647	644.500	638.111
05 3	Transfers to Non-Profit Organizations	572.000	572.000	602.000	602.000
05 4	Transfers to Household	1.500	677	1.500	378
05 6	Transfers to Abroad	32.920	28.970	41.000	35.733
06	CAPITAL EXPENDITURES	10.292.343	7.965.849	7.850.000	6.880.510
06 1	Purchase of Manufactured Goods	3.160.000	2.758.477	3.745.000	3.713.141
06 3	Purchase of Intangible Rights	1.695.000	1.646.605	1.950.000	1.798.880
06 5	Construction Expenses for Property Capital	100.000	0,00	200.000	0,00
06 7	Expenses for Major Repair of Property	5.337.343	3.560.767	1.955.000	1.368.489
TOTAL AMOUNT		143.399.473	130.495.385	164.587.200	141.002.931



2-Disclosures related to Major Financial Statements

In terms of “economic classification”, the distribution and year-end realizations of appropriations included in the 2012 and 2013 budget of the TCA are as follows:

Comparative Budgetary Expenditures according to 2011–2012 Economic Classification

ECONOMIC CODE	TYPE OF BUDGETARY EXPENDITURE	2012		2013	
		APPROPRIATION	EXPENDITURE	APPROPRIATION	EXPENDITURE
01	PERSONNEL EXPENSES	91.261.710	86.418.913	103.849.700	93.523.571
02	EXPENSES RELATED TO STATE'S CONTRIBUTION TO SOCIAL SECURITY	11.595.500	10.996.919	14.170.000	12.120.614
03	EXPENSES FOR PURCHASES OF GOODS AND SERVICES	29.643.500	24.512.056	38.073.000	27.840.125
05	CURRENT TRANSFERS	606.420	601.648	644.500	638.111
06	CAPITAL EXPENDITURES	10.292.343	7.965.849	7.850.000	6.880.510
TOTAL		143.399.473	130.495.385	164.587.200	141.002.931

With regard to “01- Personnel Expenses”, a total of 103.849.700 TL appropriation was allocated in the TCA budget and 90.05 % of the said appropriation was spent.

With regard to “02- Expenses related to State’s Contribution to Social Security”, a total of 14.170.000 TL appropriation was allocated in the TCA budget and 85.53 % of the said appropriation was spent.

With regard to “03- Expenses for Purchases of Goods and Services”, a total of 38.073.000 TL appropriation was allocated in the TCA budget and 73.12 % of the said appropriation was spent.

With regard to “05- Current Transfers”, a total of 644.500 TL appropriation was allocated in the TCA budget and 99.08 % of the said allocation was spent.

With regard to “06- Capital Expenditures”, a total of 7.850.000 TL appropriation was allocated in the TCA budget, 87.64 % of which was spent.

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

Budgetary Expenditure in respect of Institutional Classification

INSTITUTIONAL CODE	DISCLOSURE	TOTAL APPROPRIATION	EXPENDITURE	REALIZATION RATE %
06.00.00.02	PRIVATE SECRETARIAT	5.379.700	2.168.091	40,30
06.01.00.00	CHAMBERS BOARDS	18.797.000	16.450.876	87,51
06.02.00.00	OFFICES OF DEPUTY PRESIDENTS	49.054.500	40.788.447	83,14
06.02.00.20	AUDIT UNITS	91.356.000	81.595.517	89,31
TOTAL		164.587.200	141.002.931	85,67

Budgetary Expenditure in respect of Functional Classification

CODE	DISCLOSURE	TOTAL APPROPRIATION	EXPENDITURE	REALIZATION RATE %
01	GENERAL PUBLIC SERVICES	22.382.500	19.023.319	84,99
02	DEFENCE SERVICES	30.000	4.024	13,41
03	PUBLIC SAFETY AND SECURITY SERVICES	139.174.700	121.355.048	87,19
09	TRAINING SERVICES	3.000.000	620.540	20,68
TOTAL		164.587.200	141.002.931	85,67



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

Budgetary Expenditures for the Year 2013

ECONOMIC CODE	TYPE OF BUDGETARY EXPENDITURE	TOTAL APPROPRIATION	2013 (TL) BUDGETARY EXPENDITURE	APPROPRIATION CANCELLED
01	PERSONNEL EXPENSES	103.849.700	93.523.571	10.326.129
02	EXPENSES RELATED TO STATE'S CONTRIBUTION TO SOCIAL SECURITY	14.170.000	12.120.614	2.049.386
03	EXPENSES FOR PURCHASES OF GOODS AND SERVICES	38.073.000	27.840.125	10.232.875
05	CURRENT TRANSFERS	644.500	638.111	6.389
06	CAPITAL EXPENDITURES	7.850.000	6.880.510	969.490
TOTAL		164.587.200	141.002.931	23.584.269

With regard to “01- Personnel Expenses”, 103.849.700 TL was allocated to the TCA budget, 93.523.571 TL of which was spent and 9.9 % of the appropriation was cancelled as of the end of the year.

With regard to “02- Expenses related to State’s Contribution to Social Security”, a total of 14.170.000 TL was allocated to the TCA budget, 12.120.614 TL of which was spent and 14.4% of the appropriation was cancelled as of the end of the year.

With regard to “03- Expenses for Purchases of Goods and Services”, 38.073.000 TL was allocated to the TCA budget, 27.840.125 of which was spent and 26.8 % of the appropriation was cancelled as of the end of the year.

With regard to “05- Current Transfers”, a total of 644.500 TL was allocated to the TCA budget, 638.111 TL of which was spent and 0.9% of the appropriation was cancelled as of the end of the year.

With regard to “06- Capital Expenditures”, a total of 7.850.000 TL was allocated to the TCA budget, 6.880.510 TL of which was spent. 12.3 % of the appropriation was cancelled as of the end of the year.

141.002.931 TL was spent from the 2013 budget of the TCA with an increase of 8.05 % in comparison with the year-end expenditures in 2012.

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

Expenditure Rates for 2013

ECONOMIC CODE	TYPE OF BUDGETARY EXPENDITURE	EXPENDITURE	EXPENDITURE RATE %
01	PERSONNEL EXPENSES	93.523.571	66,32
02	EXPENSES RELATED TO STATE'S CONTRIBUTION TO SOCIAL SECURITY	12.120.614	8,60
03	EXPENSES FOR PURCHASES OF GOODS AND SERVICES	27.840.125	19,74
05	CURRENT TRANSFERS	638.111	0,46
06	CAPITAL EXPENDITURES	6.880.510	4,88
TOTAL		141.002.931	100,00

According to this, 66.3 % of total expenditures of the TCA in 2012 was spent for personnel expenses, 8.6% for expenses for state's contribution to social security, 19.8 % for expenses for purchases of goods and services, 4.9 % for capital expenditures, and remaining 0.5% for current transfers.

The investment expenditures and budgetary transactions for the year 2013 are as follows;

Investment Expenditures for 2013

PROJECT TITLE	INITIAL APPROPRIATION	APPROPRIATION ADDED	WRITTEN-OFF AMOUNTS	TOTAL APPROPRIATION	YEAR-END EXPENDITURE	REALIZATION RATE %
ARCHIVE BUILDING	750.000	-	550.000	200.000	-	-
TCA INFO. SYS.	4.000.000	1.300.000		5.300.000	5.119.870	96,60
MISCELLANEOUS WORKS	2.350.000	-	750.000	1.600.000	1.010.640	63,16
REPAIR AND MAINTENANCE OF PERSONNEL HOUSES	750.000	-	-	750.000	750.000	100,00
TOTAL	7.850.000	1.300.000	1.300.000	7.850.000	6.880.510	87,64



Information and Evaluation Related to Activities

The realizations of budgetary expenditures for the term 2010-2013 are shown in the table below. The realization rates of budgetary expenditures for the years 2010, 2011, 2012 and 2013 are 75.04 %, 85.05 %, 91 % and 85.67 %, respectively.

Budgetary Expenditures in the Last Four Years

IMPLEMENTATION RESULTS	UNIT	2010	2011	2012	2013
Total Appropriation	TL	125.900.053,97	142.218.928,37	143.399.473,47	164.587.200,00
Expenditure	TL	94.475.057,64	120.950.823,20	130.495.384,60	141.002.930,93
Realization Rate	%	75,04	85,05	91,00	85,67

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

Cost Sheet for the Activities

		2011	2012	2013
Service Building	Area of Use (m ²)	153.808	153.808	153.808
	Area of Use per Personnel* (m ² /person)	105	102	101
Electricity Consumption	Amount of Use (kw/hr)	3.235.304	3.563.573	3.170.313
	Electricity Expense (TL)	1.097.298	1.165.998	1.187.599
	Electricity Expense per Personnel (TL)	746	775	778
Water Consumption	Amount of Consumption (m ³)	33.707	30.980	32.250
	Water Expense (TL)	61.142	325.905	361.000
	Water Expense per Personnel (TL)	42	217	236
Natural Gas Consumption	Amount of Consumption (m ³)	821.307	734.000	654.999
	Natural Gas Expense (TL)	525.805	757.403	509.717
	Heating Expense per Personnel (TL)	357	504	334
Telephone and Internet Access	Telephone and Internet Expense (TL)	335.104	363.540	345.851
	Telephone and Internet Expense per Personnel	228	242	226

*Number of Personnel for 2011:1471, 2012:1504, 2013: 1527 persons

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

Service Procurement Table

		2011	2012	2013
Cleaning Services	Number of Company Staff	304	327	336
	Average Area per Cleaning Staff Member (m ² /person)	506	470	458
Security Services	Number of Company Staff	107	113	113
	Average Area per Security Staff Member (m ² /person)	1437	1361	1361
Vehicle Use	Number of Vehicles Rented	76	78	79
	Number of Vehicles Acquired through Purchasing	47	47	47
	Total Cost of Vehicles (fuel, maintenance-repair, traffic insurance, etc.) (TL)	352.885	418.589	298.791

3- Results of the Financial Audit of TCA

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

- The payments accrued by the TCA on the basis of the payment orders and accrual slips reconcile with the bank statements,
- The expenditure and revenue figures in the final account tables are true and balanced, and there is no extra budgetary expenditure,



Information and Evaluation Related to Activities

- As the head of the administration, the President of the TCA has delivered an outstanding effort in taking the precautions required to ensure effective, economic and efficient use of public resources entrusted through the budget; overseeing the functioning of the financial management and control system as well as in the discharge of duties and responsibilities as stipulated in the Law No. 5018,
- The authorizing officer, accounting officer, the head of financial services unit and realization officers have paid maximum effort to enforce the fiscal legislation and measures,
- The activities, decisions and transactions of financial nature of the TCA comply with the Public Financial Management and Control Law and other relevant legislation.



B- Performance Informations

1- Performance Results

The TCA's performance information for the year 2013 is displayed in the following tables:

Table of Performance Indicator Results

PERFORMANCE INDICATOR	UNIT	2013 OBJECTIVE	YEAR-END REALIZATION	IS OBJECTIVE ACHIEVED	STATUS OF REALIZATION
Aim 1: Increasing the effectiveness in the audit by extending the use of contemporary methods and techniques.					
Objective 1 : Establishing our own external audit standards in compliance with the international audit standards.					
1	Preparing the draft of our audit standards by 2013. (Percentage)	DEGEM	100	50 -	Ongoing
Objective 2: Implementing the audit manuals and updating them periodically.					
1	Publishing the developed and updated audit manuals by 2013. (Items)	DEGEM	5	5 Yes	Completed
Objective 3: Performing the audit in line with the standards and manuals.					
1	Ensuring an increase in the number of performance audit reports submitted to the TGNA in comparison to the previous year. (Percentage)	DEGEM	100	50 -	Ongoing
2	Putting at least 75 % of the audit recommendations given by the audited entities into practice. (Percentage)	DEGEM	100	100 Yes	Completed
3	Ensuring an increase in the number of page views of the audit reports published in the web site of the TCA in comparison to the previous year. (Percentage)	DEGEM	100	100 Yes	Completed
4	Ensuring an increase in the number of news made in the press in relation to the audit reports when compared to the previous year. (Percentage)	DEGEM	100	100 Yes	Completed
Objective 4: Extending the use of computer-aided audit techniques (CAATs).					
1	Increasing the number of auditors provided with computer-aided audit training and in the period of training per person when compared to the previous year. (Percentage)	Support Group 2	100	100 Yes	Completed



Information and Evaluation Related to Activities

PERFORMANCE INDICATOR		UNIT	2013 OBJECTIVE	YEAR-END REALIZATION	IS OBJECTIVE ACHIEVED	STATUS OF REALIZATION
2	Increasing the number of audits performed by using the computer-aided audit techniques by 10 %. (Percentage)	Support Group 2	100	100	Yes	Completed
Objective 5: Auditing the information systems of the public administrations that are subject to audit.						
1	Publishing the Information Systems Audit Manual by 2013. (Items)	Support Group 2	1	1	Yes	Completed
2	Increasing the number of administrations where information systems are audited in comparison to the previous year. (Percentage)	Support Group 2	100	50	-	Ongoing
Objective 6: Strengthening the audit infrastructure.						
1	Making the audit work flow schemes ready by 2013. (Percentage)	DEGEM	100	80	-	Ongoing
2	Establishment of the group archiving system by 2013. (Percentage)	DEGEM	100	100	Yes	Completed
Objective 7: Developing the audit quality assurance system.						
1	Explaining the processes related to the functioning of the quality assurance system by 2013. (Percentage)	DEGEM	100	100	Yes	Completed
2	The number of reports passing through the quality assurance system. (Items)	DEGEM	400	452	Yes	Completed
Objective 8: Increasing the effectiveness of TCA reports by improving the relationships with the TGNA.						
1	Increasing the number of reports submitted to the TGNA in relation to the audit results in comparison to the previous year. (Items)	Support Group 1	150	150	Yes	Completed
2	Organizing meetings, panels etc. in order to provide the TGNA and the public with information. (Items)	Support Group 1	1	1	Yes	Completed
Objective 9: Working in coordination with the relevant public administrations.						
1	Contributing to the training programs of the relevant administrations. (Items)	DEGEM	30	49	Yes	Completed
AIM 2: Enabling the judicial structure of the TCA to function in a more rapid, lawful and effective manner.						
Objective 1: Making attempts to ensure the completion of the judgment process lawfully in a shorter time.						
1	Reports will be prepared on the processes in the judicial procedures and board activities by 2013.(Percentage)	DEGEM	100	50	-	Ongoing

PERFORMANCE INDICATOR	UNIT	2013 OBJECTIVE	YEAR-END REALIZATION	IS OBJECTIVE ACHIEVED	STATUS OF REALIZATION
Objective 2: Taking the necessary steps to ensure effective implementation of the given decisions and developing mechanisms so as to follow the outcomes of these implementations.					
1	Realization rate of the writs of the TCA will be increased by 20 % in comparison to the previous year.	DEGEM	100	0 -	Completed
Aim 3: Strengthening the institutional structure by establishing an effective management system.					
Objective 1: Developing and implementing a continuous in-service training policy that meets expectations both within and outside the institution.					
1	Increasing the number of in-service trainings provided to the staff and the period of these trainings in comparison to the previous year. (Items)	DEGEM	30	30 Yes	Completed
2	Increasing the number of such activities as in-service trainings, symposia provided by our professional staff in comparison to the previous year. (Items)	DEGEM	50	55 Yes	Completed
3	Achieving 70 % satisfaction among the staff about the trainings (Percentage)	DEGEM	100	100 Yes	Completed
Objective 2: Improving the use and management of information technologies based on a sustainable strategy and action plan.					
1	Updating the Action Plan by 2013. (Percentage)	Support Group 2	100	0 -	Not completed
2	Increasing the satisfaction level of the staff about Intranet system up to 70 %. (Percentage)	Support Group 2	100	100 Yes	Completed
3	Achieving an increase in the page view number of the web site of the TCA in comparison to the previous year. (Percentage)	Support Group 2	100	100 Yes	Completed
Objective 3: Establishing a management information system to assure providing the top executives with the accurate, coherent, timely and appropriate information					
1	Making the assignments of the Steering Committee and working teams. (Percentage)	Support Group 2	100	100 Yes	Completed
2	The number of working and safety instructions and procedures prepared. (Items)	Support Group 2	2	0 -	Not Completed
3	Progress percentage of the project works. (Percentage)	Support Group 2	80	100 Yes	Completed



Information and Evaluation Related to Activities

	PERFORMANCE INDICATOR	UNIT	2013 OBJECTIVE	YEAR-END REALIZATION	IS OBJECTIVE ACHIEVED	STATUS OF REALIZATION
4	The number of regular monthly management information reports (Percentage)	Support Group 2	12	12	Yes	Completed
5	The number of system compliance and safety tests and monitoring reports (Items)	Support Group 2	2	0	-	Not Completed
6	The number of staff participating in the user trainings (Items)	Support Group 2	30	0		Not Completed
7	User assessment survey satisfaction rate. (Percentage)	Support Group 2	70	0	-	Not Completed
Objective 4: Developing internal control system and risk management within the institution.						
1	Publishing the institutional risk management assessment reports every six months. (Items)	DEGEM	2	1	-	Ongoing
2	Submitting the Internal Control Systems Assessment Report and Risk Management and Assessment Report to the Presidency annually (Percentage)	DEGEM	100	60	-	Ongoing
Objective 5: Establishing a human resources structure that functions effectively and efficiently by implementing the human resources management and personnel development strategy..						
1	Establishing the human resources database by the end of 2013. (Percentage)	DEGEM	100	80	-	Ongoing
2	Determining the job definitions and work processes by the end of 2013. (Percentage)	DEGEM	100	60	-	Ongoing
Objective 6: Establishing and developing performance assessment system in human resources management.						
1	Having the job definitions determined by the end of 2013. (Percentage)	DEGEM	100	60	-	Ongoing
2	Having the staff reward mechanisms established by the end of 2013. (Percentage)	DEGEM	100	0	-	Not Completed
3	Having the performance indicators concerning the competence definitions determined by the end of 2013. (Percentage)	DEGEM	100	0	-	Not Completed

Results of Performance Indicators

AIM 1: Increasing effectiveness in the audit by extending the use of contemporary audit methods and techniques

OBJECTIVE 1: Establishing our own external audit standards in compliance with the international audit standards.

RESPONSIBLE UNIT	DEGEM	
Aim	Increasing effectiveness in the audit by extending the use of contemporary audit methods and techniques.	
Objective	Establishing our own external audit standards in compliance with the international audit standards.	
Performance Target	External audit standards will be prepared as of 2013.	
Performance Indicator	Analysis of the Performance Results	Reason of Deviation
Preparing the draft of the audit standards as of 2013.	The target was partially achieved.	A project is currently being conducted in international cooperation with the aim of reaching this target. Within this project, studies were carried out to assess the compliance of the audits of TCA with the international audit standards until the end of 2013. However, the studies in question have not been completed yet since the project scope was extended.

OBJECTIVE 2: Implementing the audit manuals and updating them periodically.

RESPONSIBLE UNIT	DEGEM	
Aim	Increasing effectiveness in the audit by extending the use of contemporary audit methods and techniques.	
Objective	Implementing the audit manuals and updating them periodically	
Performance Target	Our Audit Manuals will be made ready for implementation as of 2013.	
Performance Indicator	Analysis of the Performance Results	Reason of Deviation
Publishing the developed and updated audit manuals as of 2013.	The target was achieved.	
Assessment	Regularity Audit Manual, Performance Information Audit Manual, Activity Reports Assessment Manual, Financial Statistics Assessment Manual and Information Systems Audit Manual have been published so far.	



OBJECTIVE 3: Performing the audit in compliance with standards and manuals.

RESPONSIBLE UNIT	DEGEM	
Aim	Increasing effectiveness in the audit by extending the use of contemporary audit methods and techniques.	
Objective	Performing the audit in compliance with standards and manuals.	
Performance Target	The auditors will be performing all the audits in line with the standards and manuals prepared as of the second half of 2013.	
Performance Indicator	Analysis of the Performance Results	Reason of Deviation
Increasing the number of performance audit reports submitted to the TGNA in comparison to the previous year.	The target was partially achieved.	Due to an amendment to the law, the realm of authority of the TCA was expanded and the priorities changed as a result of new responsibilities. Meanwhile, Performance Information Audits were launched in 22 public administration in 2013 and these audits will be reported in 2014.
Putting at least 75 % of the recommendations made by the audited entities into practice.	The target was reached.	
Increasing the number of page views of the reports published in the website of the TCA in comparison to the previous year.	The target was reached.	
Ensuring an increase in the number of news made in the press in relation to the audit reports in comparison to the previous year.	The target was reached.	

OBJECTIVE 4: Extending the use of computer-aided audit techniques (CAATs).

RESPONSIBLE UNIT	SUPPORT GROUP 2	
Aim	Increasing effectiveness in the audit by extending the use of contemporary audit methods and techniques.	
Objective	Extending the use of computer-aided audit techniques (CAATs).	
Performance Target	Increasing the total number of auditors who are able to use the Computer-Aided Audit Techniques (CAATs) to 15 %.	
Performance Indicator	Analysis of the Performance Results	Reason of Deviation
Increasing the number of auditors provided with computer-aided audit training and the period of training per person in comparison to the previous year.	The target was reached.	
Ensuring 10 % increase in the number of audits performed by using the computer-aided audit techniques.	The target was reached.	
Assessment	All audit teams use CATTs. The usage rates of Excell, ACL and SayCap are 100 %, 15 % and 80 %, respectively.	



Information and Evaluation Related to Activities

OBJECTIVE 5: Auditing the information systems of the public administrations that are subject to auditing.

RESPONSIBLE UNIT	SUPPORT GROUP 2	
Aim	Increasing effectiveness in the audit by extending the use of contemporary audit methods and techniques.	
Objective	Auditing the information systems of the public administrations that are subject to auditing.	
Performance Target	The audits on the information systems of the public administrations that are subject to audit will be performed in line with the international standards and the manual prepared as of 2013.	
Performance Indicator	Analysis of the Performance Results	Reason of Deviation
Publishing the Information Systems Audit Manual as of 2013.	The target was reached.	
Increasing the number of administrations whose information systems are audited in comparison to the previous year.	The target was partially reached.	The audit of independent information systems is not included in the audit program. The activities of the groups performing regularity audit in relation to the information systems audit also fall into the scope of information systems audit. However, these activities should be increased in terms of quantity and depth and be measured.

OBJECTIVE 6: Improving the audit infrastructure.

RESPONSIBLE UNIT	DEGEM	
Aim	Increasing effectiveness in the audit by extending the use of contemporary audit methods and techniques.	
Objective	Improving the audit infrastructure.	
Performance Target	Audit Management System will be established and the relevant arrangements will be made in order to enhance the audit infrastructure.	
Performance Indicator	Analysis of the Performance Results	Reason of Deviation
Making the audit work flow schemes ready as of 2013.	The target was partially achieved.	Work flow schemes of the management units were completed and the works for preparing the audit work flow schemes are continuing.
The group archiving system will be established by the end of 2013.	The target was reached.	

OBJECTIVE 7: Developing the quality assurance system in auditing.

RESPONSIBLE UNIT	DEGEM	
Aim	Increasing effectiveness in the audit by extending the use of contemporary audit methods and techniques.	
Objective	Developing the quality assurance system in auditing.	
Performance Target	As of the end of 2013, 25 % of the audits performed will be subject to quality assurance processes.	
Performance Indicator	Analysis of the Performance Results	Reason of Deviation
Explaining the processes concerning the functioning of the quality assurance system as of 2013.	The target was reached.	
The number of reports passing through the quality assurance processes.	The target was reached.	
Assessment	<p>Within the framework of the 2012 Audit Program, the processes related to the quality assurance system were explained with the Audit Regulation and Audit Manual and their implementation was completed.</p> <p>Quality control processes of the audit reports of 360 public administrations prepared within the scope of 2012 Audit Program were completed. 92 SEE reports of 2012 had been evaluated by the Report Evaluation Board as of September 2013.</p>	



Information and Evaluation Related to Activities

OBJECTIVE 8: Increasing the effectiveness of the reports of the TCA by improving the relationships with the TGNA.

RESPONSIBLE UNIT	SUPPORT GROUP 1	
Aim	Increasing effectiveness in the audit by extending the use of contemporary audit methods and	
Objective	Increasing the effectiveness of the reports of the TCA by improving the relationships with the TGNA.	
Performance Target	The reports of the TCA will be submitted to the TGNA in time, made public and whether the requirements of the reports are fulfilled will be followed.	
Performance Indicator	Analysis of the Performance Results	Reason of Deviation
Increasing the number of reports submitted to the TGNA in relation to the audit results in comparison to the previous year.	The target was reached.	
Organizing meetings and panels etc. in order to provide the TGNA and the public with information.	The target was reached.	
Assessment	Statement of General Conformity for the year 2012 was submitted to the TGNA. Audit works carried out within the scope of 2012 audit program were completed by the end of March, 2013 and submitted to the TGNA and made public.	

OBJECTIVE 9: Working in cooperation with the relevant public administrations.

RESPONSIBLE UNIT	DEGEM	
Aim	Increasing effectiveness in the audit by extending the use of contemporary audit methods and	
Objective	Working in coordination with the relevant public administrations.	
Performance Target	Increasing the rate of meeting the expectations of the audited public administrations from the TCA by at least 25 % in comparison to the previous year.	
Performance Indicator	Analysis of the Performance Results	Reason of Deviation
Contributing to the training programs of the relevant institutions.	The target was reached.	
Assessment	Contributions were made to the training programs of 49 public administrations by the end of 2013.	

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

OBJECTIVE 1: Making attempts to ensure the completion of the judgment process lawfully in a shorter time.

RESPONSIBLE UNIT	DEGEM	
Aim	Enabling the judicial structure of the TCA to function in a more rapid, lawful and effective manner.	
Objective	Making attempts to ensure the completion of the judgment process lawfully in a shorter time.	
Performance Target	The works aiming at eliminating the delays resulting from legislation and practice in the judgment process will have been completed by 2013.	
Performance Indicator	Analysis of the Performance Results	Reason of Deviation
Reports will be prepared on the processes in the judicial and board activities as of 2013.	The target was partially reached.	Work flow processes of the management units were completed and works for the analysis of the processes in the judicial and board activities continue.



Information and Evaluation Related to Activities

OBJECTIVE 2: Taking the necessary steps to ensure effective implementation of the given decisions and developing mechanisms so as to follow the outcomes of these implementations.

RESPONSIBLE UNIT	DEGEM	
Aim	Enabling the judicial structure of the TCA to function in a more rapid, lawful and effective manner.	
Objective	Taking the necessary steps to ensure effective implementation of the given decisions and developing mechanisms so as to follow the outcomes of these implementations.	
Performance Target	Ensuring an increase of 20 % in the fulfillment rate of the writs of the TCA in comparison to the previous year.	
Performance Indicator	Analysis of the Performance Results	Reason of Deviation
Ensuring an increase of 20 % in the fulfillment rate of the writs of the TCA in comparison to the previous year.	The target was not reached.	Since the monitoring system was established in 2013, measurement follow-up will be possible in the ensuing years.

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

OBJECTIVE 1: Developing and implementing a continuous in-service training policy that meets expectations both within and outside the institution.

RESPONSIBLE UNIT	DEGEM	
Aim	Strengthening the institutional structure by establishing an effective management system.	
Objective	Developing and implementing a continuous in-service training policy that meets expectations both within and outside the institution.	
Performance Target	Training Management System will be established and it will be ensured that the planned trainings are organized effectively as of 2013.	
Performance Indicator	Analysis of the Performance Results	Reason of Deviation
Increasing the number of in-service trainings provided to the TCA staff as well as the period of training in comparison to the previous year.	The target was reached.	
Increasing the number of such activities as in-service trainings and seminar etc. provided by our professional staff in comparison to the previous year.	The target was reached.	
Having the satisfaction level of the staff with the trainings provided reach to 70 %.	The target was reached.	
Assessment	23 in-service training, 18 university career days, 7 international trainings and 49 trainings for the public administrations were organized. When the results of survey were examined, it was seen that satisfaction levels were above 85 %.	

OBJECTIVE 2: Improving the use and management of information technologies based on a sustainable strategy and action plan.

RESPONSIBLE UNIT	SUPPORT GROUP 2	
Aim	Strengthening the institutional structure by establishing an effective management system.	
Objective	Improving the use and management of information technologies based on a sustainable strategy and action plan.	
Performance Target	As of 2013, works for improving the audit of TCA, supporting the judicial function of the TCA, strengthening the institutional functioning, improving the communication capacity, developing the information systems infrastructure, service management, training, security and IT management will have been completed.	
Performance Indicator	Analysis of the Performance Results	Reason of Deviation
Updating the Action Plan by the end of 2013.	The target was not reached.	Activities in the field of Information Technologies depend on the activities of the institution in other fields. As there was no strategical change requiring the revision of the action plan, it was not updated.
Having the satisfaction levels of the staff about Intranet system to reach 70 %.	The target was reached.	
Increasing the number of page views of the web site of the TCA in comparison to the previous year.	The target was reached.	



Information and Evaluation Related to Activities

OBJECTIVE 3: Establishing a management information system to assure providing the top executives with the accurate, coherent, timely and appropriate information

RESPONSIBLE UNIT	SUPPORT GROUP 2	
Aim	Strengthening the institutional structure by establishing an effective management system.	
Objective	Establishing a management information system to assure providing the top executives with the accurate, coherent, timely and appropriate information	
Performance Target	Works related to the generation of the monthly management reports envisaged in the Management Information System Framework Document will have been completed as of 2013.	
Performance Indicator	Analysis of the Performance Results	Reason of Deviation
Making the assignments for the Steering Committee and work teams.	The target was reached.	
Number of the working and safety instructions and procedures prepared.	The target was not reached.	It is evaluated within the framework of the Document Management System (DMS) project. The fact that the project was not completed poses an obstacle for the measurement of the indicator.
Progress percentages of the project works.	The target was reached.	
Number of the regular monthly management information reports	The target was reached.	
Number of system compliance and safety tests and monitoring reports.	The target was not reached.	This indicator depends on the completion of the project. The fact that the project was not completed poses an obstacle for the measurement of the indicator.
Number of the personnel participating in the user trainings.	The target was not reached.	The number of trainings depends on putting the completed modules into service. The fact that the project was not completed poses an obstacle for the measurement of the indicator.
Satisfaction level found in the user assessment survey.	The target was not reached.	This indicator depends on the completion of the project. The fact that the project was not completed poses an obstacle for the measurement of the indicator.

OBJECTIVE 4: Developing internal control system and risk management within the institution.

RESPONSIBLE UNIT		DEGEM	
Aim	Strengthening the institutional structure by establishing an effective management system.		
Objective	Developing internal control and risk management within the institution.		
Performance Target	Risk management and internal control systems will have been established in all units by the end of 2013.		
Performance Indicator	Analysis of the Performance Results	Reason of Deviation	
Publishing the institutional risk management assessment reports once every six months.	The target was partially achieved.	Studies for detecting the risks in relation to the work processes of the Internal Control Steering Committee were completed to a great extent and reported in three-month periods.	
Submitting the Internal Control Systems Assessment Report and Risk Management and Assessment Report to the Presidency once a year.	The target was partially achieved.	Internal Control and Risk Steering Committee was set up in 2013 and will carry out its reporting activities in 2014.	

OBJECTIVE 5: Establishing a human resources structure that functions effectively and efficiently by implementing the human resources management and personnel development strategy.

RESPONSIBLE UNIT		DEGEM	
Aim	Strengthening the institutional structure by establishing an effective management system.		
Objective	Establishing a human resources structure that functions effectively and efficiently by implementing the human resources management and personnel development strategy.		
Performance Target	Studies concerning the establishment of a system for recruitment, assignment, professional training and development; performance appraisal system, in-house promotion mechanisms, improvement of the work environment and motivation, enhancing organizational structure and the establishment of human resources unit, which are stipulated in the Human Resources Management and Personnel Development Strategy Paper, will be finalized by the end of 2012.		
Performance Indicator	Analysis of the Performance Results	Reason of Deviation	
Establishing the human resources database by the end of 2013.	The target was partially achieved.	Infrastructure studies were completed but data entries continue.	
Having the job definitions and work processes determined by the end of 2013.	The target was partially achieved.	Job definitions and work processes of the management units were completed in 2013 but the works continue in the fields of audit and judiciary.	



Information and Evaluation Related to Activities

OBJECTIVE 6: Establishing and developing performance assessment system in human resources management.

RESPONSIBLE UNIT	DEGEM	
Aim	Strengthening the institutional structure by establishing an effective management system.	
Objective	Establishing and developing performance assessment system in human resources management.	
Performance Target	Performance assessment system will be implemented in a pilot study as of the end of 2013.	
Performance Indicator	Analysis of the Performance Results	Reason of Deviation
Having the job definitions determined by the end of 2013.	The target was partially achieved.	Job definitions of the management units were completed by the end of 2013 but the works continue in the fields of audit and judiciary.
Having the personnel reward systems established by the end of 2013.	The target was not achieved.	Since the works concerning human resources management and job definitions were not completed, the transition to the performance-based human resources management was postponed.
Having the performance indicators concerning the competence definitions determined by the end of 2013.	The target was not achieved.	

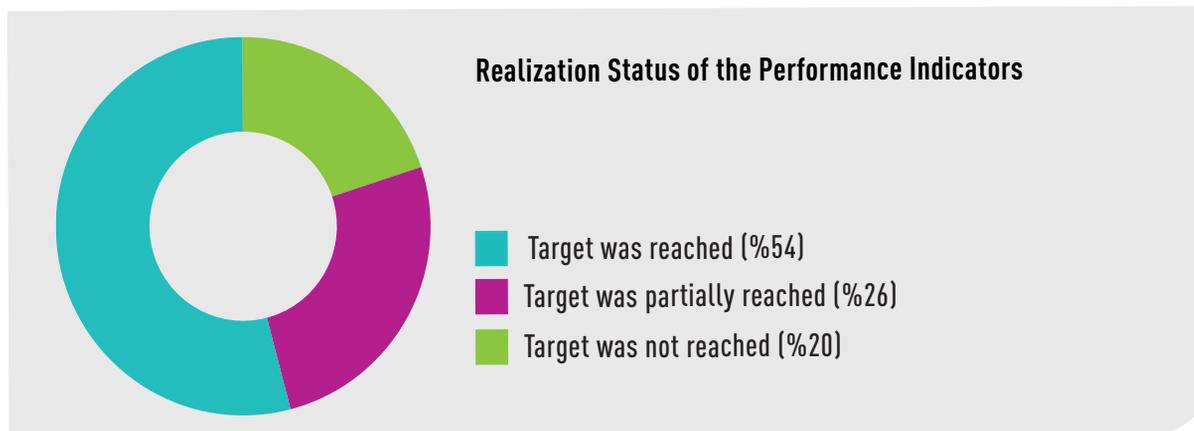
2. Assessment of the Performance Results

In Medium-Term Program, Annual Program and Pre-Accession Economic Program that are major policy documents, the target of “Strengthening the implementation infrastructure of the TCA for ensuring an effective audit in public sphere” was emphasized as fundamental policy. In compliance with the documents in question, the Strategic Plan covering 2009-2013 years envisages three strategic aims for the audit, judiciary and management functions of the TCA which also form the basis of its implementation infrastructure:

- Increasing the effectiveness of the audit of TCA by extending the use of modern audit methods and techniques.
- Enabling the judicial structure of the TCA to function in a more rapid, lawful and effective manner.
- Strengthening the institutional structure by establishing an effective management system.

In the Performance Program for 2013, 39 performance indicators were envisaged in relation to the aims and objectives included in the Strategic Plan. The extent to which the performance indicators were realized was monitored through the entrance of the data received from the responsible units into the system in three-month periods throughout the year.

When the levels of the performance indicators to be realized were examined at the end of the year, it was seen that targets were achieved in 21 of 39 performance indicators, targets were partially achieved in 10 performance indicators and 8 targets could not be achieved. In relation to the performance indicators in which targets were partially achieved or could not be achieved, infrastructure works continue in such fields as legislation, project and information.







ASSESSMENT OF
INSTITUTIONAL
CAPABILITY AND
CAPACITY





1 STRENGTHS

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

2 WEAKNESSES

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



3 OPPORTUNITIES

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



4 THREATS

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

INTERNAL CONTROL ASSURANCE STATEMENT

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

I hereby declare that:

the information presented herein are reliable, complete and true;

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

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

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

ANKARA

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

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

INTERNAL CONTROL ASSURANCE STATEMENT

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

I hereby declare that:

the information presented herein are reliable, complete and true;

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

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

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

ANKARA

...../...../2014

Fehmi BAŞARAN
Deputy President

STATEMENT OF THE HEAD OF FINANCIAL SERVICES UNIT

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

I hereby declare that:

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

and certify that the information in the “III/A- Financial Information” part of the TCA’s Accountability Report for 2013 are reliable, complete and true.

ANKARA

...../...../2014

Süleyman KARAGÖZ

Head of Strategy Development Department

