

TRAINING APPROACH OF THE TURKISH COURT OF ACCOUNTS (TCA)

A. Training Strategy of the TCA

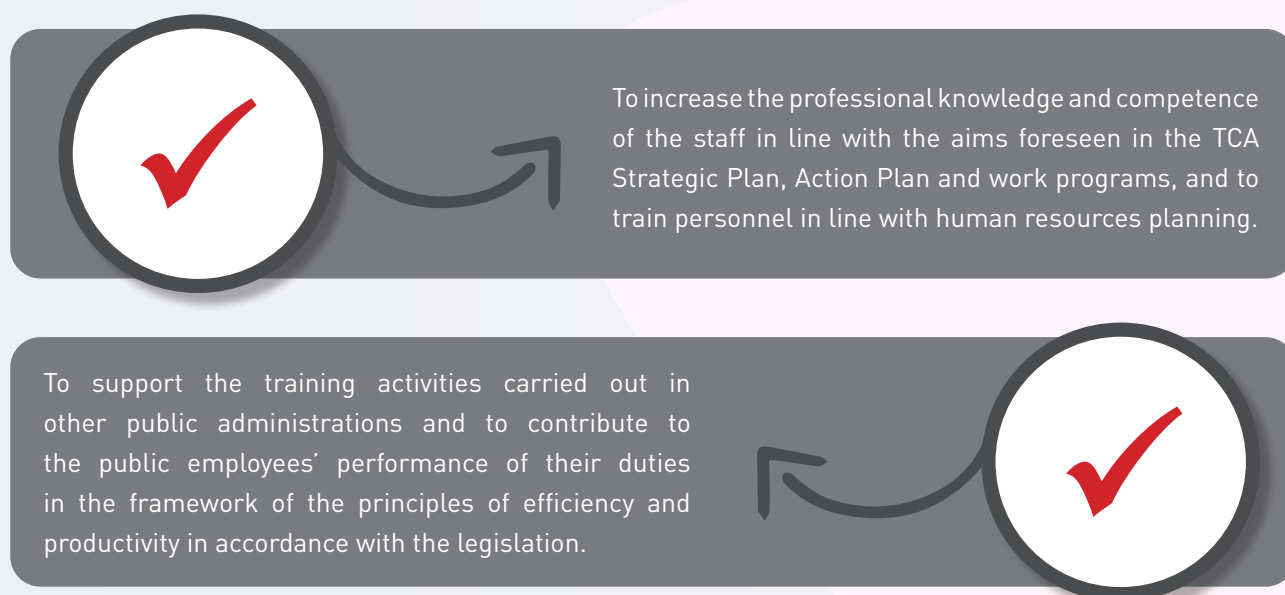
Today, the issue of strengthening institutional capacity is the focus point of all SAIs. Continuous improvement of institutional capacity through training is the only way for SAIs to fully fulfill their duties. Therefore, the TCA approaches the issues of institutional capacity building and training at a strategic level and monitors the progress made in this area.

One of the objectives under the aim of strengthening institutional capacity (AIM-2) in the Strategic Plan¹ of the TCA for 2019-2023 is to ensure effectiveness in human resources management in order to increase employee efficiency and improve the quality of work life (OBJECTIVE 2.1). Performance indicators determined to measure this objective are presented in the table below.

Table 1: Objective 2.1 and performance indicators for the purpose of strengthening institutional capacity (AIM 2)

Objective	Performance Indicators
OBJECTIVE 2.1: Effectiveness will be ensured on human resources management in order to increase employee efficiency and improve the quality of work life.	P.G.2.1.1. Implementation rate of compulsory in-house training program
	P.G.2.1.2. Rate of employees that have necessary knowledge and skills
	P.G.2.1.3. Rate of increase in the number of trainings that has been evaluated as effective

On the other hand, the Training Strategy of the TCA, as explained on its website, is as follows:



“Being aware of the contribution of activities that add value to human resources and develop and support them, The TCA attaches special importance to training management, and tries to develop policies that allow the personnel to continuously improve themselves.”



The objectives of the TCA's training management are as follows:

As one can see, the training strategy of our institution aims to increase the knowledge and competencies of the personnel working in other public administrations as well as the TCA staff and thus contribute to the public administration.

1- <https://www.sayistay.gov.tr/en/Upload/files/Reports/Strategic%20Plan%202019-2023.pdf>

B. Continuous Training of the TCA Auditors

The necessary regulatory framework has been established for planning the training activities to be carried out in the framework of the TCA's training strategy, and the organizational structure has been designed to respond to the strategic importance of training.

1. Legislation and Organizational Structure Required for Continuous Training

TCA Training and Publication By-Law was published in 2017 in order to regulate the procedures and principles regarding the training and publication activities carried out within the TCA. Training activities are directed by the Presidency according to this by-law. Training activities are carried out by the Professional Development Group appointed by the Presidency. The Professional Development Group, which reports to the President, the relevant Deputy President and the relevant General Director within the organizational structure, is responsible for the following:



- To prepare the annual training plan and submit it to the Presidency;
- Regarding the public administrations falling under the mandate of the TCA; to organize courses, seminars, conferences and training programs; to contribute to the preparation and execution of training activities carried out by public administrations;

- ✓ To carry out international training activities, to organize seminars and conferences, to organize capacity building and technical assistance programs, projects and similar activities with the SAIs of foreign countries and international organizations;
- ✓ To cooperate with universities on matters related to the TCA's mandate; and to support postgraduate studies and researches; to support universities' career days;
- ✓ To monitor, evaluate and report training results;
- ✓ To prepare an activity report at the end of each activity period; and to submit it to the Presidency.

Training plans are prepared based on the **training needs analysis** conducted every year. Training programs are organized for the staff in the framework of this plan. The efficiency and effectiveness of training programs are measured by the surveys applied to the trainers and participants and the feedback received by monitoring the changes in the work performance of the employees after the training and accordingly. Necessary improvements and developments are made in line with this.

2. Annual Training Obligation of the TCA Auditors

Continuous Training Directive for TCA Auditors entered into force on 01.01.2019. It regulates the procedures and principles for the development of technical and professional competencies in order for the TCA Auditors to fulfill their duties in accordance with ethical rules and effectively. It covers the training activities to be carried out by the TCA, excluding the professional training of assistant auditor candidates and assistant auditors.

According to the Directive, the training topics are as follows:



- ✓ Basic professional training;
- ✓ Sectoral training; and
- ✓ Supportive training.

The training topics are determined by a commission consisting of the Deputy President for Audit, at least three General Directors affiliated to this deputy, and the head of the group responsible for training. In the Directive, the auditors are obliged to have continuous training in each training field. A credit valuation system has been established to measure this obligation. The table below presents information on continuing training topics for the TCA auditors, their scope and the annual credit obligation of the auditors:

Table 2: Continuing training topics and annual credit obligations of auditors

Continuing training topics	Scope of topics	Annual credit obligation of auditors
Basic Professional topics	TCA, public financial management, accounting, auditing, auditing standards, reporting standards, ethical rules and other issues to be determined by the commission	20 credits
Sectoral topics	Audit groups, audit support groups and other units in which the TCA auditors take part, and the issues to be determined by the relevant commission	10 credits
Supportive topics	Issues to be determined by the commission regarding other areas that will contribute to professional development and personal capacity building	10 credits
Total credit obligation		40 credits

The method followed in the calculation of credits is explained below:

- ✓ Credits obtained from sectoral and supporting topics are not taken into account in the minimum credit calculation required for basic professional topics.
- ✓ Every hour of training is considered as a credit. Each hour of these activities of those who teach in the scope of continuing training or undergraduate and graduate education on professional topics are evaluated as two credits.
- ✓ As of the year of completion, one-year credits are considered completed for a master's degree in professional topics, and two-year credits are considered completed for a PhD, provided that they are completed successfully.
- ✓ As of the year of publication, one-year credit is considered completed for each book written, provided that it is on professional topics. Each article published in peer-reviewed journals is evaluated as 20 credits, provided that it is written on professional topics, not exceeding two articles in a year. Each article published in other journals is evaluated as 10 credits.
- ✓ Every hour of the activities such as congresses, conferences, panels, seminars, symposiums, workshops organized by the Presidency or attended with the consent of the Presidency are considered as one credit for those who participate as listeners; and three credits for those who attend as speakers.

The whole process of in-service training activities is carried out by the head of the professional development group consisting of 10 auditors and two administrative personnel, in addition to the support of the senior management and the mobilization of all relevant units of the TCA. The planning, execution and reporting of the trainings go through a rigorous process.

The trainings are provided in our main building, which has sufficient training capacity, social facilities in Ankara² and Antalya³, and additional facilities that serve as training centers.

TCA personnel, who are experts in their fields, are often assigned for the trainings. Experts from outside the institution are used based on needs.

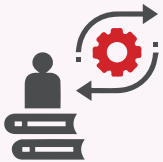
Online trainings given due to the Covid-19 pandemic in 2020 are listed below:

Table 3: 2020 In-House Training Topics

No	Training Title	Training Type
1	<i>Training on Auditing Standards</i>	Online Training
2	<i>Out-of-Audit Risk Analysis</i>	Online Training
3	<i>Training on International Public Sector Accounting Standards (IPSAS)</i>	Online Training
4	<i>Training on Basic Level Performance Audit</i>	Online Training
5	<i>Training on Sampling in Audit</i>	Online Training
6	<i>Training on Municipal Tax Revenues Audit</i>	Online Training
7	<i>Training on Public Real Estate Management</i>	Online Training
8	<i>Training on Audit of Municipal Companies</i>	Online Training
9	<i>Training on Municipal Debt Management</i>	Online Training
10	<i>Training on Municipal Accounting</i>	Online Training
11	<i>Risk Management in Financial Audit</i>	Online Training
12	<i>Training on Financial Statistics</i>	Classroom Training
13	<i>Effective Use of Data Analysis in Audit</i>	Classroom Training
14	<i>Basic Training on IT Audit</i>	Classroom Training
15	<i>Training on Public Procurement</i>	Classroom Training

3. Training Management Module

A database called the training management module is used in order to keep the data of the training activities organized by our Presidency in a complete and sound manner and to access these data easily when needed. Through the module:



- ✓ TCA employees can easily access their training background.
- ✓ Every year, as of the end of the year, training requests of all TCA employees are collected on the training request page in the module with a participatory approach, and the annual training plan is prepared.

2- <https://saygol.sayistay.gov.tr/>

3- <https://www.youtube.com/watch?v=PfR8JJssvM0>

C. Recruitment of the TCA Auditors and Training of Assistant Auditors

1. Assistant Auditor Entrance Exam

The TCA Auditors are recruited through an examination and start to work as assistant auditors.

Assistant Auditors: Those who graduate from the faculties of law, political science, economics, business administration, economics and administrative sciences or those who graduate from higher education programs in Turkey and abroad that are equivalent to these can apply to the entrance exam. Those who pass the exam are appointed.

The TCA's Assistant Auditor exam consists of three stages: Qualifying exam, written exam and interview. Candidates who are successful in the qualifying phase take the written exam held in the classical method, which is held in two sessions. Candidates who pass the written exam are eligible to take the interview exam. Qualifying and written exams are made by Student Selection and Placement Center, which is the most professional examination center in Turkey. Interview exam is held by the TCA.



- ✓ **Qualifying exam:** It consists of field knowledge, general knowledge and general ability questions. It is carried out in the form of a test. As a result of the qualifying exam, candidates starting from the highest score (not less than 70 points) and up to five times the staff number specified in the exam announcement are invited to take the written exam.
- ✓ **Written exam:** It consists of the compulsory topics of economics, finance, law, composition and optional topics of commercial law or accounting. As a result of the written exam, candidates starting from the highest score (not less than 70 points) and up to three times the staff number specified in the qualifying exam announcement are invited for interview.
- ✓ **Interview commission:** It consists of six people: two members, three principal auditors, and the chairman, who is the President of the TCA or a general director to be appointed. In order to pass the interview, the average of the points awarded by the commission members must be at least 70.

After the interview, the arithmetic average of the qualifying exam score, written exam score and interview score is calculated. Ranking is made starting with the candidate with the highest score, and those deemed successful are published on the TCA website.

In line with the ranking in the result list of the entrance examination, candidates as many as the number of positions specified in the entrance examination announcement are appointed. They begin the profession as assistant auditors.

2. Assistant Auditors' Training Period

Assistant auditors, who are new to the profession, are subjected to an intensive training that lasts three years. In this three-year period;



- ✓ At least one / at most two years are spent as "Candidacy period".
- ✓ At the end of the candidacy period, those who have positive records are appointed as assistant auditors. The professional training and internship period of assistant auditors lasts at least two / at most three years.

3. Content of Training Provided to Assistant Auditors

In three years of intensive training, assistant auditors receive trainings aimed at preparation for the profession. These trainings consist of the following;

- ✓ Application trainings carried out under the supervision and guidance of trainer auditors,
- ✓ Theoretical and practical trainings given in the classroom environment,
- ✓ Conferences and seminars given by managers and experts, who are mostly invited from outside the institution and who have significant knowledge in certain fields.

The purposes of the professional preparation trainings are as follows: assistant auditors gain in-depth knowledge of the public financial management system and the basic legislation regulating this system, and the institutions and organizations that constitute the objective basis of the TCA audit; gain the necessary equipment about the methods and techniques of the audit, international principles and standards and best practices in the world.

According to the TCA's Assistant Auditors By-Law, the courses to be given to assistant auditors and their contents are as follows:

- 1) Turkish Court of Accounts and SAIs (including International Organizations, INTOSAI Basic Founding Standards, TCA Legislation, Inquiry and Report Writing Technique)
- 2) Public Financial Management (including Public Financial Management System, Movable, Immovable, Internal Control and Internal Audit Legislation and other related issues)
- 3) Accounting and Financial Statement Analysis (Information on Accounting Regulations Used in Local Administrations, Revolving Funds and Social Facilities, Accounting Standards, Say2000i System and Other Issues, as well as Uniform Accounting, Accrual Based Accounting and Analysis of Tables)
- 4) Audit Methods and Techniques (Auditing Standards, Regularity Audit, Performance Audit, Information Systems Audit, Computer Aided Audit Techniques and Programs Used in the TCA Audit)
- 5) Bidding and Progress Payment Legislation (Public Procurement Legislation, Public Procurement Contracts Practices and Progress Payment Legislation)
- 6) Legal Methodology
- 7) Public Personnel Regime
- 8) Revenue Legislation

While implementing the training program; special emphasis is placed upon the adoption of professional ethics, a sense of responsibility and the habit of working as a team, and the development of written and verbal communication skills.

In addition to theoretical and practical courses and professional practices, seminars given by experts in certain fields and conferences given by well-known or known people, who have significant knowledge and experience, also contribute to the development of the perspectives and visions of assistant auditors. (In this context, former TCA Presidents, heads of judicial institutions and specialized institutions, Deputy Ministers and General Directors of Ministries, Rectors, well-known academicians, former TCA colleagues that perform important duties are invited to make presentations.)

4. Appointment of Assistant Auditors as Auditors



At the end of the training process, assistant auditors are subjected to a proficiency exam separately for the activities carried out within the scope of applied professional training and internship, and also for each course given. Those who pass this exam are appointed as "TCA Auditors". Those who are not successful are entitled to the re-take exam. Those who are not successful in this exam are dismissed from the job.