



**TURKISH COURT OF ACCOUNTS  
EXTERNAL AUDIT GENERAL  
EVALUATION  
REPORT – 2019  
(SUMMARY)**

2019 External Audit General Evaluation Report was prepared and submitted to the Turkish Grand National Assembly in line with the Article 68 of the Law no.5018 on Public Financial Management and Control and the Article 38 of the Law no.6085 on the TCA.

## General Information About The Report

**A.** External Audit General Evaluation Report is prepared in a manner to include the findings that are deemed material or the materials that are generally found in the audit reports of the public entities, the general information about the audits conducted as well as the other financial matters that are found appropriate to be addressed, submitted to the Turkish Grand National Assembly and made public as per the Article 38 of the TCA Law no. 6085.

**B.** External Audit General Evaluation Report is a significant tool contributing to the taking of the necessary measures by those responsible and authorised for obtaining and using public funds to ensure that the funds are obtained, used, recognized and reported in an effective, economic, efficient and lawful manner and are not misused. The Lima Declarations, in which the basic principles of the International Standards on the Supreme Audit Institutions (ISSAIs) are specified, also clearly points out the importance of the reports through which the audit results are submitted to the parliament annually. Within this scope, the External Audit General Evaluation Report prepared by the TCA which is the only supreme audit institution in our country has a crucial role in contributing to the obtaining and use of the public funds in an effective, economic and efficient manner.

**C.** In the preparation of the External Audit General Evaluation Report, the findings in the audit reports of the public entities within the central administration, social security institutions, municipalities and the other public entities which are not covered by the Law no. 5018 but fall into the scope of the TCA audit are taken as basis.

**D.** The draft report was prepared after the matters proposed by the headships of audit groups at the end of the audits conducted within the scope of the 2019 Audit Program to be included in the external audit general evaluation report were evaluated in terms of the criteria of materiality, generality and necessity of the submission to the Turkish Grand National Assembly as well as the common procedures determined for the public entities at the beginning of the audit process, and the report was finalized after the opinion of the Report Evaluation Board was received.

**E.** With the External Audit General Evaluation Report, the TCA targets to provide the Turkish Grand National Assembly, on behalf of which it conducts its independent and objective audits, with sufficient and reliable information and recommendations about the financial situations and activities of the public entities for the use of the power of the purse, to guide the public entities and to inform the public.

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