



# **Audit Report of Turkish Public Institutions Funded by UNICEF - 2017**

## **AUDIT REPORTS OF UNICEF FUNDS – 2017**

The Turkish Court of Accounts (TCA) and the UNICEF Turkey Country Office signed a cooperation protocol on 17.04.2017 regarding the auditing of funds provided by UNICEF to public entities. In this scope, decision was made to conduct audits by the TCA regarding the funds transferred by UNICEF to the Ministry of Youth and Sports, Disaster and Emergency Management Presidency, Directorate General for Post and Telegraph Corporation, Ministry of National Education Directorate General for Life Long Learning, Directorate General for Teacher Training and Improvement and Directorate General for Basic Education in the framework of various programs and projects and the expenditure from those funds. In line with this, audits were conducted over resources with a total of 399.108.994,33 TL that was transferred to and spent by the said public entities.

The aims of the audits were to detect whether the expenditures made from the funds that were transferred by UNICEF were in compliance with the objectives defined in the partnership agreement signed by UNICEF and public entity, annual plans or program documents, and express an opinion on the accuracy and reliability of financial statements for the transferred funds and expenditures made from those resources.

During the audits, corroborative documents regarding the expenditures made from the resources transferred by UNICEF were used to examine the procurement processes of expenditures, payments, their bank records and recognition transactions. On the other hand, construction works funded by those resources were examined on site, constructions' compliance with projects were assessed, and risk and internal control assessments were made in each public entity.

As a result of auditing, the audit opinion was that the expenditures were in compliance with the budgets, work plans, program documents, partnership agreement prepared in line with project objectives, and that the financial statements regarding the funds transferred to public entities and expenditures made from those funds provided accurate and reliable information. On the other hand, recommendations were made regarding some issues that were detected during audits.