

TONE AT THE TOP IN SAIS TO ACHIEVE QUALITY IN AUDITS AND THE EXPERIENCE OF THE TURKISH COURT OF ACCOUNTS

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ABSTRACT

The need for effective functioning of SAIs in the face of increasing tasks and responsibilities given to them for providing good governance in public sector has necessitated SAIs to work in a transparent and accountable way. SAIs need to gain their stakeholders' confidence in order to be accountable for their activities. That is why conducting sound and quality audits and producing quality audit reports are crucial for SAIs, if they want to be accountable for their activities and gain their stakeholders' confidence. The means to achieve this goal, on the other hand, are directly related with the tone that the management of an SAI sets. This article deals with the content of the terms of stakeholders' confidence, accountability, audit management integrity and tone at the top in the context of SAIs. In addition, the article handles the concept of 'tone at the top' so as to ensure quality audit, and gives insight about the experience of the Turkish Court of Accounts in this context.

Keywords: Good governance, Stakeholders' confidence, Audit management integrity, Audit quality, Tone at the top.

DENETİMDE KALİTENİN SAĞLANMASINDA ÜST YÖNETİMİN YAKLAŞIMI VE SAYIŞTAYIN DENEYİMLERİ

ÖZET

Son yıllarda kamu sektöründe iyi yönetimin sağlanmasına yönelik Yüksek Denetim Kurumlarına (YDK) verilen görev ve sorumluluklar artmaktadır. Bu durum YDK'ların şeffaf ve hesap verebilir şekilde faaliyet göstermeleri gerekliliğini ortaya çıkarmıştır. YDK'lar faaliyetlerine yönelik olarak hesap verebilir olmak için paydaşlarının güvenini kazanmak zorundadır. Paydaşların güveninin kazanılması ise kaliteli çıktılar üretilmesine bağlıdır. Bu sebeple sağlam ve kaliteli denetimler yürütmek ve kaliteli denetim raporları hazırlamak, hesap verebilir olmak isteyen YDK'lar için son derece önemlidir. Diğer taraftan bu amacı gerçekleştirmek için kullanılacak araçlar direkt olarak yönetimin oluşturacağı yaklaşımla ilgilidir. Bu makalede paydaş güveni, hesap verebilirlik, denetim yönetiminin dürüstlüğü ve üst yönetimin yaklaşımı kavramları YDK'lar çerçevesinde ele alınmaktadır. Ayrıca makalede 'üst yönetimin yaklaşımının' denetim kalitesini sağlamak amacıyla nasıl kullanıldığı üzerinde durulmakta ve bu bağlamda Sayıştay deneyimleri hakkında bilgi verilmektedir.

Anahtar Kelimeler: İyi yönetim, Paydaş güveni, Denetim yönetiminin dürüstlüğü, Denetim kalitesi, Üst yönetimin yaklaşımı.

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INTRODUCTION

Transparency and accountability are the two main principles of good governance in public sector, and the main responsibility of Supreme Audit Institutions (SAIs) is to contribute to the transparency and accountability of the management of public funds. To fulfil this responsibility, an SAI should carry out quality audits and produce quality audit reports. This is the only way SAIs can gain and sustain credibility and confidence. As clearly determined in Tbilisi Statement adopted in EUROSAI¹-OLACEFS² 7th Congress, “In order for SAIs to contribute to greater accountability of public institutions, it is essential to ensure their independence and the high quality of their work, increasing the confidence of their stakeholders.” Thus, the main and paramount issue for SAIs is to maintain high-level quality in their audit activities and maintain this level so that they can both lead by example and justify their *raison d’être*.

International organisations such as INTOSAI³, EUROSAI, ASOSAI⁴ and many international and regional working groups have handled this issue of audit quality until now and it is clear that this topic will continue to be discussed in the future due to its importance. As external audit bodies of each country, SAIs need to adhere to quality standards and at the same time, auditors should hold the banner of objectivity, independence, professional scepticism and accountability to the public by performing quality audit work (IFAC, 2007: 5).

It is worth discussing how an SAI and especially head of an SAI can ensure quality work. What are the means to achieve this goal? When it comes to this question, the answer lies beneath the concept of ‘tone at the top’. As stated in a EUROSAI Report, quality within any organisation is not achieved spontaneously; but requires a specific approach led by management (EUROSAI Working Group Report, 2010: 33). Management should be aware of the importance of and be committed to achieving the highest quality standards. There are certain means of achieving the highest quality standards which management can apply.

In this article, the conceptual terms will be explained very briefly first and then the means with which quality in SAIs’ works can be ensured will be handled. Finally, the Turkish Court of Accounts’ (TCA) experience in this specific field will be mentioned.

1 The European Organization of Supreme Audit Institutions

2 The Organization of Latin American and Caribbean Supreme Audit Institutions

3 International Organization of Supreme Audit Institutions

4 Asian Organization of Supreme Audit Institutions

1. THE MEANINGS OF STAKEHOLDERS' CONFIDENCE, AUDIT MANAGEMENT INTEGRITY, ACCOUNTABILITY AND TONE AT THE TOP FOR AN SAI

SAIs have so many stakeholders: auditees, citizens, civil society organizations and obviously the Parliament as the principal stakeholder. Therefore, stakeholders' confidence for an SAI means the trust of the Parliament and public in general to the outputs of SAI. It is important that SAIs' work remains relevant, credible and useful to its stakeholders, especially to the Parliament (EUROSAI, 2010: 31).

Audit management integrity is another term that needs to be clarified considering its importance in terms of enhancing the confidence of stakeholders. Citizens would like to learn about how public funds are being spent by public institutions and how the institutions are performing. An SAI works as a mediator in this context, auditing the institutions and reporting about their accounts and transactions to the Parliament and citizens. Audit management integrity means conducting these audits with competent and independent staff, who adopt a well-established code of conduct and execute the audits in accordance with laws and professional standards. So there are some conditions to meet to ensure audit management integrity: The auditors should be qualified, the code of conduct to be adopted should be clear, the audit procedures should be open and well-defined, the management of the SAI should make sure the monitoring process for assessing the audits and audit reports is in place. Audit management integrity term embraces many elements, which are all related with and leading to audit quality.

Accountability is a familiar term for SAIs, but mainly referred in relation to auditees. For completing the accountability loop, the SAI should also be accountable to somebody. Accountability of the SAI does not compromise the principle of independence of the SAI. Rather, the two concepts are complementary. As stated by Khan: "Accountability of the SAI reinforces its independence by giving legitimacy to its actions" (Khan, 2007: 11). In context of accountability for SAIs, their work processes, activities and products should be transparent and they should communicate openly with their stakeholders.

Tone at the top' is about the leadership responsibilities for ensuring the quality of the products or services institution provides. The term is defined by IFAC as follows:

"The standard set by the organization's leadership whereby performance is measured; the culture within which the members of the organization operate; the tone set by senior management; irrespective of management's documented strategy and policies, it is the force that drives individual professionals; the 'unseen hand' that direct activities regardless of management's proximity to the action; and a commitment to the quality of care clients receive" (IFAC, 2007: 8).

Tone at the top is seen by some as a part of and by others as equal to the internal control environment. According to one approach, the elements of tone at the top are grouped into four, which are: management, communication, culture and structure (Bruinsma, Wemmenhove, 2009: 3).

When considered in the context of SAIs, the term specifically refers to SAIs' managers' responsibilities to provide accountability by ensuring quality through well-established internal control structure.

As can be seen clearly, all of the terms that are explained are co-related with each other. Actually, it is not possible to think of or handle one without mentioning the other. Therefore, the critical issue is the practical aspect rather than the theory. In other words, it leads to the questions of how an SAI will ensure stakeholders confidence and how will the head of an SAI set the 'tone at the top' to ensure quality audits?

2. MEANS TO QUALITY AUDIT

Performing quality audit is a vital issue for SAIs, because it is how SAIs meet accountability principle requirements and ensure stakeholder confidence. Thus, achieving quality audits should be the highest aim of SAIs. In order to realize this aim, heads of SAIs should set the right tone at the top. As stated in IFAC Transnational Auditors Committee Report, culture within a firm, in our case an SAI, is a key driver of audit quality, because it has the ability to create an environment where achieving quality in every aspect of the audit process is valued, invested in and rewarded. However, achieving high quality is more compelling for SAIs than other institutions because of the nature of their work: judging the actions of others (EUROSAI, 2010: 7). That's why maintaining a certain level of quality becomes more and more important for SAIs. The reputation of SAIs is based on the quality of their output. However, quality cannot be achieved spontaneously or randomly. As already stated, this is the responsibility of the head of SAI to make sure that audits and audit reports are of high quality. As stated in EUROSAI report, "quality is needed in both the professional work of SAI and its administration" and management of the SAI would be responsible for realization of this aim (EUROSAI, 2010: 8).

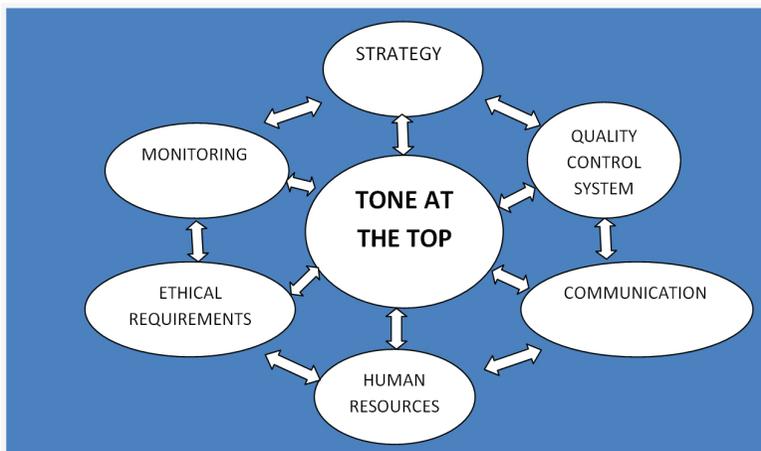
There are certain means and criteria of achieving good quality audit. So, what to do to set the right tone at the top?

First of all, leadership should set strategy, acknowledge and communicate to all staff the importance of meeting ethical standards and quality. Management's commitment to quality should be communicated both internally and externally. In addition, management should set the objective of quality management system and define roles and responsibilities. Secondly, management should make sure that

international standards on quality control are adopted in the SAI and establish an appropriate system to comply with them. Thirdly, management should make sure that competent and qualified staff is recruited, and they adhere to ethical and legal requirements. Finally, management should regularly review and evaluate the implementation of the quality management system. Therefore, it is obvious that management of an SAI should establish a quality control system and make sure of its well-functioning. Then, what is a system of quality control? The elements of a system of quality control are:

- Leadership responsibilities for quality within the firm,
- Relevant ethical requirements,
- Acceptance and continuance of client relationships and specific engagements,
- Human resources,
- Engagement performance, and
- Monitoring (INTOSAI, 2010c: 4).

The first condition ‘leadership responsibilities for quality within the firm’ is about the tone at the top. The other elements of quality control system may seem not directly related with tone at the top but when considered that head of the SAI is responsible for all the activities of the institution, the other elements may also be regarded as linked with the management and thus, tone at the top. As indicated in Tbilisi Statement (7th EUROSAI-OLACEFS Congress, 2012); sound strategies, internal and external communication, ethical requirements, quality control mechanisms and monitoring are key elements for SAIs to attain a “tone at the top” operation. Such perspective can be illustrated with the diagram shown below.



Graphic 1: Audit Quality

Head of the SAI should explicitly state his/her will on audit quality and have a strategy for providing it. This is the first step for setting a right tone at the top. This strategy should include the objectives and the tools and activities that are going to be realized to achieve the objectives. Moreover, the risks to achieving the objectives, thus audit quality, should be determined. These risks need to be assessed and actions to mitigate them should be taken. This is how the Head of the SAI should deal with the strategy for managing good quality.

After having the strategy, it is all about implementing it; but for successful implementation, the Head of the SAI should make sure that the necessary systems are in place and well-functioning. The main system mentioned here is the quality control system, which is indeed composed of many sub-systems and elements. The Head of the SAI is the one responsible for overseeing that a system is developed and personnel acts in accordance with the requirements of this system. The quality control system is directly related with internal control, or management control, which helps to provide reasonable assurance that the organization:

- adheres to laws, regulations, and management directives;
- promotes orderly, economical, efficient, and effective operations and achieves planned outcomes;
- safeguards resources against fraud, waste, abuse and mismanagement;
- provides quality products and services consistent with the organization's mission and
- develops and maintains reliable financial and management information and fairly discloses that data through timely reporting (INTOSAI Guidance for Good Governance: 1).

Another crucial element of tone at the top is communication. Communication should be handled with its two dimensions; firstly, communication as from top to down internally and secondly, communication of SAIs with their external stakeholders. Communication within the SAI from top to down requires the management to deliver their messages explicitly and clearly to ensure a standardized implementation amongst auditors. In addition, messages about quality should stand out above all other messages. In order to realize this, management should inform all personnel about the strategy for quality audit and the tools that are going to be adopted to achieve the strategy. In this way, management or the Head of the SAI can make sure that each employee is aware of the requirements they need to meet in terms of ensuring quality audit (IFAC, 2007: 15). The second dimension of communication is about the external stakeholders, which is more directly related with gaining their confidence. Stakeholders of an SAI such as the Parliament, auditees, citizens and the media should be well informed about the concepts of integrity, objectivity,

independence, professional scepticism and accountability. External stakeholders should be informed about the strategy of the SAI as well, by the Head of the SAI. The importance of the role and responsibility of audit professionals should be communicated externally so as to enhance stakeholders' confidence. In this way, SAIs would both meet the requirements of accountability principle and at the same time ensure audit quality. It should always be kept in mind that "a quality audit is the result of internal management checks and external review, good communication with the auditee, and rigorous structure and drafting, which lead to clear messages and effective recommendations" (INTOSAI, 2010a: 6).

Human resources (HR) issue is another aspect of audit quality that can be managed by tone at the top. When the subject is about ensuring audit quality, it is mostly related with the auditors since they are the ones to execute the work. So, if the Head of the SAI wants audits to be of good quality, he/she should make sure that the staff is competent and qualified so that integrity can be maintained. In addition, the principles of independence, objectivity, impartiality and professional secrecy should be reinforced by the staff. The Head of the SAI should establish an HR management system, which includes job descriptions, code of conduct and staff appraisal. That's how audit management integrity and audit quality can be maintained in terms of human resources aspect.

Ethical requirements are another aspect of tone at the top which is actually interlocked with human resources issue. It is not possible to separate these two concepts but because of the importance of ethical issues for ensuring audit quality, it is necessary to handle ethics separately. In order to maintain audit management integrity, SAIs should adopt a code of conduct and relevant international ethical requirements. Actually, to comply with ISSAI 30 and its explanatory notes-prerequisites for the functioning of SAIs- SAIs must develop and comply with ethical and deontological principles in order to be able to be and act as a Supreme Audit Institution (Tavares and Lopes; 2012: 10). It is of crucial importance that the personnel of SAIs comply with ethical requirements because this is how audit management integrity can be guaranteed. In addition, the Head of the SAI should make sure that the SAI and the auditors are independent. The legislation should be adequately and properly established to guarantee the independent functioning of SAIs. Legislation that spells out, in detail, the extent of SAI independence is required (INTOSAI, 2007: 1). Otherwise, adopting the ethical requirements without having sufficient independence would jeopardize audit management integrity. Good governance includes clearly articulated ethical values, objectives, and strategies; proper tone at the top; and internal control. It should align policies and procedures to encourage behaviour that is consistent with the organization's ethics and integrity values (The Institute of Internal Auditors, 2006: 3).

After ethical requirements, monitoring aspect of tone at the top comes which is actually related with all the other aspects. Without monitoring or assessment, all the others are meaningless. The Head of SAI should establish a well-functioning monitoring mechanism in order to follow-up the implementation results for strategy, quality control system, communication, human resources and ethical requirements. The results of all activities in these fields should be reported to the Head of the SAI, so that he/she can see the deficiencies or flaws in the system and correct them in a timely manner. Without an assessment system, it would not be possible to understand whether audit quality is maintained or not. Such a monitoring or assessment system may also include external parties commenting on the implementation of the SAI, like peer reviews. Peer reviews serve to demonstrate SAIs' stakeholders that SAI managements are committed to applying transparency and accountability to themselves (Caldeira, 2012: 6). For setting the right tone at the top, the Head of the SAI should follow-up the whole system and see the results for himself/herself.

To sum up, tone at the top in an SAI is the responsibility of the management for ensuring audit quality so that the confidence of stakeholders can be enhanced. Management of an SAI sets the right tone at the top by making necessary and adequate arrangements in six aspects which are; strategy, quality control system, communication, human resources, ethical requirements and monitoring. These six aspects, which are interrelated and when combined together as tone at the top, constitute audit quality. Moving one element away would break the whole structure and put audit quality into risk.

3. TCA EXPERIENCE OF ENSURING QUALITY AUDIT

The TCA, with 150 years of experience, is now in a process of significant change due to the revision in the TCA Law (O.G. D.19.12.2010, N.27790), which aims to improve public financial management and changes the audit methodologies to comply with international audit standards. In the light of this information, it can be said that setting the right tone at the top and ensuring audit management integrity as well as audit quality is of priority importance for the TCA.

First of all, it is worth mentioning one of the most important requirements of audit management integrity: independence. The Turkish Constitution and the TCA Law itself guarantee the independence of the TCA and its auditors. With the safeguard the legislation provides, the TCA functions independently without any political influence. According to the Turkish Constitution; establishment, functioning, audit methods and qualifications, appointment, duties and responsibilities of professional staff and safeguard of members are all regulated by laws (Görgün, 2011: 88). Moreover, the TCA is free to publish and disseminate its reports, once they have

been formally tabled or delivered to the appropriate authority. Since the resources subject to audit belong to public, informing public about the results of audit is a legal and ethical responsibility for SAIs (Akyel and Köse, 2011: 6). In addition to these, as another indicator of independence, the TCA has the authority to determine its budget and audit scope. It has the authority to audit the public institutions in its legal mandate every year. However, since this is not technically possible, the TCA determines an audit scope and audit plan every year according to some pre-established criteria like budgetary importance, Parliamentary interest or high risks. This system is one of the means that ensures audit management integrity. Moreover, the TCA has the authority to manage its own budget and allocate it appropriately, which is an important indicator for independence and audit management integrity.

The TCA Law provides safeguards for audit management integrity with the provisions on human resources and ethical requirements. The TCA Law determines the qualifications of auditors. The auditors are expected to be successful in a three level entrance examination to be appointed as assistant auditors. Assistant auditors are subject to vocational training and internship period at least for 2 years and take an examination after this period. This is how management provides recruiting competent and qualified auditors. In addition, TCA gives high priority to on-the-job training in order to develop professional skills and qualifications of auditors. Besides, with the requirement of TCA Law, auditors are expected to comply with professional code of ethics in each stage of audit process. It is the TCA management's duty to establish and adopt the code of ethics and monitor the compliance of auditors.⁵

The TCA also has a legislative framework that requires and ensures execution of audits within a determined quality control system to ensure audit management integrity and accountability.

Quality control procedures are defined in a detailed way in our Audit By-Law and Audit Manual. According to these documents, quality control procedures are grouped into two: hot-review and cold-review. These processes complement each other. First, the quality control procedures during the audit as to make sure audits are conducted in good quality are implemented. After the audits are completed, with cold review procedures some kind of a gap analysis is foreseen to be taken to see the differences between TCA's implementations and the international standards, if any. In this way, it is aimed to improve the audit quality each year.

In recent years, the TCA is working on development of a software program for audit management, which will organize audit work. With the help of this system, auditors will be able to record all their works, tests and findings electronically and the management will be able to keep track of these. This system enables the management to monitor both the audit procedures and quality control procedures

5 TCA Law, Article 31; Regulation on Code of Ethics for Auditors of Turkish Court of Accounts, Article 15.

and to take corrective actions when necessary and improve audit quality. In 2012, the TCA has started to use this software program in the execution of audits.

Another significant step taken by the TCA is the adoption of a strategy to develop a communication plan in which both internal and external communication policies are determined. The importance of communication has already been mentioned. Through these communication policies, the TCA aims at gaining the support and improving the motivation of the staff in terms of application of the quality control procedures already in place. It is of crucial importance to deliver the message of audit quality to the staff. If the management can make clear the intention and will to adopt quality control standards, the staff will be more eager to implement them. That's why a communication strategy document in which internal communication policies will be determined explicitly plays an important role in ensuring audit quality.

Besides internal communication, external communication is also crucial. Internal communication may help ensuring audit quality but external communication will help communicating the quality outputs to stakeholders and gaining their confidence and ensuring accountability. TCA gives utmost importance to development of communication tools since strengthening communication capacity is one of the prior objectives (Akyel and Köse, 2011: 18). TCA plans to use kind of communication tools as used in private sector in order to increase our publicity for our stakeholders. One tool for external communication is the accountability report that the TCA publishes every year in which TCA's annual activities are indicated. The aim of this report is to account for the public resources the TCA has used for that year by explicitly setting out the activities carried out. This is one of the ways the TCA meets the requirement of 'accountability' principle. Besides the accountability reports, some documents like transparency reports or publicity reports are planned to be published in which TCA's strategies for ensuring audit quality will be stated. Moreover, these reports will include information about the independence of the TCA and auditors, about the audit methodologies and procedures applied and about how audit management integrity has been provided. These reports are planned to be prepared in a more interesting approach that will be attractive and 'to the point'. In this way, the TCA's stakeholders will learn about the procedures and intentions of management, shortly the 'tone at the top'. Such communication will definitely contribute to enhance their confidence in the TCA.

Certainly, TCA's most important stakeholder is the Parliament. So, improving the relations with the Parliament and enhancing the communication between the Turkish Parliament and the TCA is a crucial issue which has been adopted as a strategic objective in TCA's Strategic Plan 2009-2013 (Sayıştay Başkanlığı, 2009: 33). According to the TCA Law, the Parliamentary Plan and Budget Committee and where necessary, the related Committees must be informed at least twice a year

with regard to the activities of the TCA. This provides a regular communication channel through which the TCA can give information to the Parliamentarians about its activities and results.

As already been mentioned, management should have an explicit strategy for executing audits and producing quality audit reports. The new strategic plan of the TCA for the next five years has been prepared in 2012. Since the TCA Law was revised at the end of 2010, the new strategic plan proved to be very important to set a new road map for the TCA in accordance with new provisions and new methodologies. Besides, the implementation of new methodologies brought along new risks to audit quality. So, to make sure that these risks are mitigated, in addition to the strategic plan, an audit strategy plan has been developed in which the activities are determined in more detail. This plan also includes the activities to be performed in order to mitigate the risks to a minimum level. In addition, in this plan, development of an assessment and monitoring system has been foreseen to make sure that results of implementation are followed up and improved every year. In this way, the management of the TCA will be able to assess the audit quality and take the necessary measures to improve it, or in other words to set the right tone at the top.

Finally, it would be worth mentioning the international seminar on audit quality⁶ organized in TCA. The seminar has been designed on a tailor –made approach to serve the needs of the TCA specifically on achieving audit quality. TCA management has indicated its will and dedication to audit quality and setting the right tone at the top by organizing and supporting this seminar. Such seminars and workshops help SAIs' personnel to share their experiences with their international colleagues and improve their practices. Besides, organizing such events is also a part of leadership responsibilities.

CONCLUSION

In a globalized and rapidly changing world, the importance of SAIs in good governance of public sector rises each and every day. SAIs promote accountability and transparency in public institutions by examining on their accounts and transactions. To make this contribution more valued SAIs should adhere to the principle of accountability themselves and ensure audit quality. If SAIs manage to ensure audit quality and audit management integrity and produce quality audit reports, then their contribution will be valuable and they will ensure enhancing the stakeholders' confidence.

Ensuring the quality of audits is the responsibility of an SAI as a whole but mostly the responsibility of the management or the Head of the SAI. The management is

⁶ Seminar on Achieving Audit Quality, Ankara, 9 October 2012.

expected to set the right tone at the top so as to discharge this responsibility. Setting the right tone requires ensuring that the right policies are in place for ensuring audit quality. These policies can be classified under six major areas, which are: strategy, quality control system, communication, human resources, ethical requirements and monitoring. If the management achieves to place right policies regarding audit quality in all these fields, then it would be possible to say management has set the right tone at the top to ensure audit quality.

In practice, it is not always easy to adhere to these principles and manage the objectives of accountability and transparency. Especially when it is about to manage a substantial change process, there emerge some obstacles against successful management. At this point, it is possible to see the importance of “tone at the top”, when the TCA experience is taken into consideration. A significant change has occurred and the way of work has been revised along with the Law. This situation required a successful change management strategy, which could have been steered by the top management of the TCA, in other words an effective and decided “tone at the top”. This example also proves that without the management’s will to adhere to accountability and transparency principles it would not be possible to achieve quality and thus stakeholders’ confidence. However, it is yet early to say that change management has been successfully completed in TCA. The top management of the TCA has taken the necessary steps towards the right tone at the top. Nevertheless, it would not be appropriate to claim that audit quality is just up to the top management. The TCA surely needs enough time and complete adoption of newly established methods by staff for providing audit quality flawlessly.

In conclusion, if an SAI manages to ensure audit quality and produce quality audit reports then it fulfils the accountability principle and gains the confidence of its stakeholders. As it is seen, this process works like a chain: if you manage to complete one task, you can move on to the other and all tasks are correlated with each other. It is always worth remembering the old saying: “a chain is only as strong as its weakest link”. Therefore, it is the responsibility of the head of an SAI: to strengthen all the chains in the institution to make the structure unbreakable.

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