

Analysis of the Factors Influencing the Change in Court of Accounts' Audit Understanding in Turkey (From 1967 to Today)

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ABSTRACT

The aim of the study is to evaluate the changes in the task undertaken by the new Court of Accounts that began its activities in 1967 under the supervision of the government accounting in Turkey, and to display the changes that happened up to this day. The questions of what kind of an improvement was observed as a result of the change that occurred in the external audit legislations of the Court of Accounts that runs the external audit duties in the public and what are the reasons for this improvement were tried to be answered. Three general laws influencing the change in the Court of Accounts' understanding of external audit the most were identified. These are Law No. 832 on Court of Accounts adopted in 1967, Public Finance Management and Control Law No. 5018 adopted in 2003, and Law No. 6085 on Court of Accounts adopted in 2010. The study was completed with literature review, by document and legislation analyses. As a result of the study, four important factors playing a role in the formation of the external audit legislation causing the Court of Accounts' external audit understanding to be shaped were identified. These are economical and political factors, global and local based crises, EU harmonisation studies, and the improvements in technology. Moreover, in this process, there has been a significant change in the field of responsibilities of the public institutions to the Court of Accounts, in the expansion of the audit area of the Court of Accounts, in the understanding of conformity auditing, and in the understanding of accounting audit.

Keywords: Turkish Court of Accounts, Government, Accounting, Audit.

Jel Classification: M40, M42.

Türkiye’de Sayıştay’ın Muhasebe Denetimi Anlayışındaki Değişime Etki Eden Faktörlerin Analizi (1967’den Günümüze)

ÖZET

Çalışmanın amacı, 1967 yılında faaliyete başlayan yeni Sayıştay’ın Türkiye’de devlet muhasebesinin denetiminde almış olduğu görevdeki değişimi değerlendirmek ve günümüze kadar yaşanan değişiklikleri ortaya koymaktır. Kamuda dış denetim görevini yürüten Sayıştay’ın dış denetim mevzuatında yaşanan değişim sonucunda nasıl bir gelişim yaşanmış ve bu gelişimin nedenleri nelerdir sorusuna cevap alınmaya çalışılmıştır. Sayıştay’ın dış denetim anlayışındaki değişime en çok etki eden üç adet genel kanun tespit edilmiştir. Bunlar, 1967 yılında kabul edilen 832 sayılı Sayıştay Kanunu, 2003 yılında kabul edilen 5018 Sayılı Kamu Mali Yönetimi ve Kontrol Kanunu ve 2010 yılında kabul edilen 6085 Sayılı Sayıştay Kanunu’dur. Çalışma, belge ve mevzuat incelemesi yöntemiyle literatür taranarak tamamlanmıştır. Çalışma sonucunda, Sayıştay’ın dış denetim anlayışının şekillenmesine sebep olan dış denetim mevzuatının oluşumunda rol onayan dört önemli faktör belirlenmiştir. Bunlar, ekonomik ve politik faktörler, küresel ve yerel kökenli krizler, AB’ye uyum çalışmaları ve teknolojiye gelişmelerdir. Ayrıca bu süreçte, Sayıştay’a karşı kamu kurumlarının sorumluluk alanında, Sayıştay’ın denetim alanının genişlemesinde, yerindelik denetimi anlayışında ve muhasebe denetimi anlayışı üzerinde önemli bir değişim yaşanmıştır.

Anahtar Kelimeler: Sayıştay, Devlet, Muhasebe, Denetim

JEL Sınıflandırması: M40, M42.

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1. INTRODUCTION

In the literature, there has been no study of the new Turkish Court of Accounts describing the changes on the accounting audit concept of public institutions from 1967, which is considered as the date of the foundation of Turkish Court of Accounts, to 2017. Also, it has been seen that there is no study done in this area and especially relevant to Turkish Court of Accounts written in foreign languages. In this period of intense globalization, it is necessary to have a study written in English. In the study, factors affecting the audit concept of Turkish Court of Accounts from 1967 to the present day were examined in detail. The effect of the global crises seen in certain periods today on the changing and also the effect of the harmonization process to European Union on the changing, particularly along with political, economic and technological factors have been examined in the study. All of these factors had influence on making innovations in the audit of Turkish Court of Accounts and actualizing them. This has not been so extensively discussed in previous studies, and it is anticipated that this study will make an important contribution to the literature in this sense.

The external auditing in the public is the audit of public administrations in terms of finance and performance. The financial statement and compliance audit is made during financial audit. This type of audit is referred to as regularity audit. The Turkish Court of Accounts carries out this audit in the public.

The aspects of regularity audit form a wholeness. In other words, it is not possible to think the compliance audit and financial audit differently. Therefore, the financial audit and compliance audit form the pieces of a whole and thus, they are discussed under the name of regularity audit. Moreover, the accuracy and reliability of financial statements is only valid for conformance of transactions which constitute them, to legislation (Ceylan, 2010; Ela and Türkyener, 2015).

While carrying out the external audit, the Court of Accounts has the characteristics of a public institution that performs the supreme audit function of the state and operates independently without being influenced by legislative, executive and judicial powers. The external audit carried out by the Court of Accounts is of great significance in terms of comparing the results achieved with those targeted before the expenditure is made and with those achieved later and auditing the compliance of them with the law (Akdoğan, 2006; Özekicioğlu, 2017).

Formation of some professional standards has been observed also in the external audit approach. The International Organization of Supreme Audit Institutions (INTOSAI) has published standards regarding the external audits and has been working to develop external audit (Bozkurt, 2013: 60).

Turkish Court of Accounts enacted a new establishment and functioning with 1961 Constitution Article No. 127 since the public budget showed changes in terms of quantity and structure and it had become unable to fulfill the requirements of Law No. 2514. The Law No. 832 on Turkish Court of Accounts was enacted in 1967 in order that Turkish Court of Accounts may conform to these developments and 1961 Constitution. Pursuant to 1982 Constitution Article No. 160, Turkish Court of Accounts was assigned to audit all incomes and expenditures and assets of public administrations and social security institution within the

scope of central management budget on behalf of Grand National Assembly of Turkey and to give a final judgement on accounts and transactions of responsible ones and to carry out inspection, auditing and judgment operations assigned by the laws. Moreover, the task of Turkish Court of Accounts for preparing the declarations of conformity was taken in hand in the constitutional plan and mentioned in the Constitution Article No. 164. The miscellaneous amendments in parallel with the current needs were made in Law No. 832. The highly conventional authorities and responsibilities were assigned to Turkish Court of Accounts with the "Efficiency and Effectivity" Article which was added to Law on Turkish Court of Accounts with Law No. 4149. Pursuant to the provision of this law, Turkish Court of Accounts was entitled to inspect to what extent the organizations and institutions subject to audit of Turkish Court of Accounts use their resources efficiently, effectively and economically. The Public Finance Management and Control Law No. 5018 which was enacted in 2003 and put into practice in 2006 fully, assigned new duties to Turkish Court of Accounts and expanded its assigned position. The audit area of Turkish Court of Accounts expanded with this Law and its duties with respect to reporting were rearranged. The public finance structure which was reshaped within European Union harmonization process necessitated amending the Law on Turkish Court of Accounts. In this regard, the Law on Turkish Court of Accounts was taken in hand again and the legislative proposal prepared was submitted to Grand National Assembly of Turkey. Within this frame, the Law No. 6085 on Turkish Court of Accounts which was legislated entered into force in 2010 (<http://www.sayder.org.tr>, 2017).

The concept of financial audit is called with different names in the literature such as financial statement audit, finance audit, etc. The financial audit has started to gain more importance before public administrations and organizations, especially the ones subject to the Law No. 6085 on Turkish Court of Accounts. While the companies were ready for such an audit since the audits were conducted by the certified public accountants, the public administrations and organizations came across with financial audit and financial audit along with the Law No. 6085. It is based on submitting opinion on financial statement and reports of financial audit administrations defined in the Law No. 6085 on Turkish Court of Accounts as follows: "the audit of public administrations with respect to the reliability and accuracy of financial reports and statements based on results of accounts and transactions of public administrations as well as financial activity, finance management and control systems" and "submitting opinion on reliability and accuracy of financial reports and statements of public administrations by evaluating all kinds of documents which form basis to these and which are needed". Submitting negative opinion on financial statements and reports of public administrations and organizations result in not relying on the financial works and transactions of that administration. Such an opinion means that the administration and management shall come across significant liabilities under normal conditions. Receiving negative opinion on financial statements and reports is closely associated with that the financial works and transactions within that year were accurate and the records were not made in conformity with account standards and principles. It seems unlikely that the administrations which keep accounting records in line with the accruals accounting system, take whole financial works and operations under record and give a place to all information and explanations required to be on the financial statements would come across a negative opinion (<http://www.ferhatgunduz.com>, 2017).

There are some basic reasons which direct the continuous change of external audit legislation in the public. These are as follows; primarily the global and local political and economic crises, the changes requested from Turkey within European Union harmonization process and fast changes which occurred on information technologies especially with the beginning of 21st Century. The public financial audit and public external audit legislation that Turkish Court of Accounts has been carrying out as the single supreme institution has undergone some changes due to these three main reasons and has kept pace with the global changes in this century. The latest change is the one which was made with Law No. 6085 on Turkish Court of Accounts enacted in 2010.

2. LITERATURE

The important studies that have been identified as a result of the literature survey on this study are as follows. The following are the findings of the studies and the results of the studies:

Çalışkan, R. (2015) aims to reveal the development process of high audit practices and institutions (Turkish Court of Accounts) in the Ottoman Empire and the Republic of Turkey. In the study, the historical development of the Court of Accounts from 1862 to present has been mentioned in general manner.

Ela, M., & Türkyener, C.M.(2015) aims to analyze in general the developments on the Court of Accounts audit in Turkey, to give general explanation about the regularity audit, which is part of the Court of Accounts audit, to assess the contributions and innovations regularity audit made on the Court of Accounts audit, to identify shortcomings, and to offer suggestions. As a result, it has been mentioned that performance audit should be made and substantial amount of resource should be allocated for these audits, that the problems with the highest priority should be solved in the face of society's changing need by analyzing public policies.

Ergen, Z. (2016) has been mentioned that many countries of the world have been struggling to reform their public financial management systems since the 1980s. It has been determined that the most important reason for this is the damage caused by the great economic crises experienced in recent years. In this context, the study addresses the innovations introduced by the new law, which was adopted in 2003 and put into effect since 2006. The importance of the performance audit brought by the new law has been mentioned.

Özekicioğlu S. (2017) aims to reveal the legislative amendments taking place in Turkey to the area of external audit, by comparing old and new laws, reflections of legislative amendments to public financial management have been addressed. As a result, the developments experienced in the external audit legislation in the last 10 years, along with the existence of internal and external factors, are considered important steps for Turkey's today and future within the framework of the financial transparency and accountability terms.

Polat, K. (2012) has been mentioned that fundamental changes are made in the public financial management with the laws No. 5018 and 6085 in our country. It has been proposed that a new expertise commission to discuss the Final Account Law and Turkish Court of Accounts reports should be established. As a result, it has been mentioned that significant

steps have been taken on financial issues with the Laws No.5018 and 6085, that a new public financial management system has been established, and that institutional structuring have been completed. It has been mentioned that the Court of Accounts has been restructured as the only higher audit body. However, it has been found that no regulation could be made to allow all Court of Accounts reports to be discussed in a single commission in the Assembly. A model proposal has been made to fill this shortcoming.

Selen, U. & Taytak, M. (2017) has been tried to show what is the role of Turkish Court of Accounts has, which was strengthened by the Court of Accounts Law No.6085 on the control of budget by the legislative organ; and why and from where the shortcomings, which are occurred and likely to occur during the fulfilment of this role, stem from. As a result, it has been determined that because of the facts that the Court of Accounts audits are far from sanction, and that these audits lack of the power to fulfil its function to prevent arbitrary use of resource, the Court of Accounts cannot play an active role in the legislative control of the budget.

Siverekli, E. (2014) has been mentioned that performance audit was adopted together with regularity audit in the audit concept in Turkey after 2006, and that internal control mechanism was included to budget concept by expanding the scope of external audit. It has been determined that regulation of the budget audit mechanism has a significant effect on the control of public expenditures. As a result, it has been determined that public policies adopted by the state influenced the existing development process of public expenditures and that these improvements in social welfare and economic development should continue.

Söyler, İ. (2012) has been mentioned that the new public financial management and audit system is shaped by the Public Financial Management and Control Law No. 5018, the Law on the Court of Accounts No.6085 and secondary legislation under them. It is mentioned that the new system consists mainly of budgeting, accounting, reporting and auditing components. It is also explained that extension of the scope of audit of the Court of Accounts to the extent including all general government administration, and giving the authority to perform performance audit as well as regularity audit to the Court of Accounts is positive, and that however it is necessary to prepare the commissioner of audits for this in terms of number and quality.

Taytak, M. & Sakınç, S. (2018) has been mentioned that legal remedies, which may be used by those who think they have been wrongfully judged at the end of Turkish Court of Accounts trial, which is also referred as account trial, would be evaluated within the scope of new the Court of Accounts Law No.6085 and secondary legislation. In this context, proposals have been made by setting out the changing and defective aspects of the legal remedies under the Court of Accounts trial.

Üstün, Ü.S., Hepaksaz, E., Kılıç, R. & Kuluçlu, E. (2011) has been mentioned that Turkish Court of Accounts, which functions as an important part of the financial field, has examined and evaluated the concept of responsibility and the sanctions imposed with respect to the Constitution and the relevant legislation. As a result, it has been mentioned that there were some situations which resulted in financial liability as well as political, administrative or criminal liability in the Court of Accounts audit and the Court of Accounts trials. Therefore, It

has been mentioned that the Court of Accounts audit has a crucial aspect which makes the financial, political, administrative and criminal liabilities actualize.

3. THE BASIC REASONS INFLUENCING THE AUDIT UNDERSTANDING OF THE COURT OF ACCOUNTS

A change has occurred in the external auditing understanding of the Court of Accounts since the formation of the New Court of Accounts in 1967 with the Law No. 832 on Court of Accounts up to today. The institution has carried out financial auditing and conformity auditing under the name of regularity auditing from 1967 to 2010. With the Law No. 6085 on the Court of Accounts being adopted in 2010, a new era has started in the external auditing of the Court of Accounts, and the authority of performance auditing has been granted to the Court of Accounts with the related law. With this authority, its conformability authority has been revoked. With financial auditing, financial statements of public institutions are audited; and with conformity auditing, whether or not the operations are carried out in accordance with the related legislation and rules by the institutions is being audited. The law that contributed to the formation of the performance auditing is Public Finance Management and Control Law No. 5018, adopted in 2003.

In the changes in the public external auditing legislation and in the Court of Accounts' understanding of auditing, the influence of four significant factors is observed. These are economical and political factors, global and local based crises, EU harmonisation studies, and the improvements in technology.

3.1. The Impact of Economic and Political Factors

Symptoms of depression have begun to be seen starting from the second half of the 1970s in Turkish economy. During these years, the excessive increase in oil prices and the import-substitution model that was applied caused a bottleneck. The increasing inflationist pressure, unemployment, rate of subnormal capacity use, and the severe decrease in production resulted in the supply-demand balance being broken on a critical level (Kanca and Bayrak, 2015: 10).

The stability and structural adjustment policies carried into effect in 1980 constitute one of the most significant breaking points in the integration process of the Turkish economy and the globalising world. Within the framework of the economical stability program that is also known as the January 24 decisions, an extensive structural change was resorted to in the Turkish economy. The content of the aforementioned stability program is the desire to permanently decrease the inflation rate, abandon the import-substitution model and create an export-based growth model. It's providing financial liberalisation, liberating the foreign capital flows, changing the exchange rate within this framework and ensuring the convertibility of Turkish Lira. As a result, it's accelerating the privatisation works within the context of decreasing the public's activity in economy (Bayar, 2006: 150-151).

With the January 24 decisions, the fiscal policy aimed to prevent the inflation dominating in the economy primarily; and in parallel, policies towards budget balance, minimising the public sector, reducing the public consumption, limiting investments with

specific sectors, and decreasing subventions were applied (Ağcakaya, 2003:216; Kanca and Bayrak, 2015:11).

The spending policy of 1980s is the policy that adopts the principle of minimising public spending. With the applied budgetary policies being in accordance with the 1980 stability measures aims, it's a policy which has efforts to prevent waste and to keep personnel increases at minimum. The increase in public spendings could not be prevented in spite of all of these measures (Başol and Başol, 1992: 63).

The concept of globalisation - which had its emergence quite in the past, but accelerated in the period after 1980 - has closely influenced the public finance management understanding in the world. In the world, the globalisation process that expresses the free movement of goods, services, and capital and that covers all of the social, cultural, technological, political, and other societal changes and transformations has caused the budgeting understanding to be re-questioned. Within the aforementioned structure; the economic crises experienced in the world countries, the rapid change and development of the world's economical doctrines, and the political developments experienced between countries have revealed the need to rearrange the volume and compounds of public spendings - which is one of the main variables of the country's public economy - according to their economic positions. Thus, especially during the post 1990 period, the change process in the public financial management that covered a large majority of the world countries took budget into its scope (Siverekli, 2013:462-464).

The concept of auditing in public financial management has been a concept that changed in each different economical thought period that is experienced. New auditing types and fields taking the place of 3E auditing (productivity, effectiveness, frugality auditing) that was specifically accented in 1970s and 1980s is a sign of this situation. In the period we are experiencing; equality, fairness, environment, ethics, and electronic technology factors as well as the measurement of program performances, evaluating the ultimate effects of the programs and econometric analyses are considered in the field of auditing. Without any doubt, the aforementioned developments are ones that emerged in a way that also covers the other auditing types (Arın et al., 2000:110).

The traditional duty of public auditing carrying out the verification function over the accounts and documents that emerge from the regularity auditing or conformity auditing to the legislation, constitute a validation or confirmation operation, and forma basis of revenue collection and spendings. With traditional auditing, financial responsibility principle is also fulfilled (Kubalı, 1998:12). Traditional auditing constitute the auditing that can be expressed as legality auditing, procedural auditing, legal auditing, and financial auditing, and that is carried out generally on records and regarding conformity to the legislation. Today, financial auditing is generally used for the auditing types that have found an equivalent in the traditional auditing understanding (Siverekli, 2014: 61).

Contemporary auditing, the expanding face of auditing, and traditional auditing are not auditing types that are distinct with clear differences and that exclude each other. Contemporary auditing foresees the performance audit including the efficiency and productivity measurements in service providing together with the traditional audit including the legitimacy of the records and documents, in parallel to the state's increasing roles and

functions, and in line with the changing understanding of state. The aforementioned audit is a more extensive audit that also includes traditional audit. 21st century public sector auditing is a duty that informs the citizens and the general public regarding whether public resources are being used efficiently, economically and productively in accordance with the law and the determined goals, and that is an essential part of a state of law. Executing this duty effectively is also a requirement of accountability and financial transparency. With these principles, it changed the scope of auditing and expanded towards performance auditing in today's global period, in which the distance of the state and the general public's relationship decreased and the elements of citizen satisfaction and trust have come to the forefront (Siverekli, 2014: 62).

Since public resources management represents a partnership, the concept and institution of auditing is in the nature of public resources management. Within this scope, today's understanding and auditing in public financial management are significant parts of the regulatory system that will ensure that responsibilities will be fulfilled by the ones responsible in line with the determined standards and that will make it possible for the financial management to be directed in parallel with the principles of legality, productivity, efficiency, and optimal frugality (Court of Accounts, 2012:28).

The changes that has emerged in public financial management affecting public spendings has influenced the budget understanding in the auditing of public spendings too. Within this context, department responsibility principle and performance auditing in the audits of public spendings within the framework of the understanding of "small (thinner) but effective state" adopted during the global period has taken its place in the execution (Siverekli, 2014: 64).

In the 21st century, today's public financial management auditing approach of which use and definition may vary among countries under the concepts such as productivity-efficiency-frugality auditing, value for money auditing, efficiency auditing, program auditing, productivity auditing, management auditing, and activity auditing has developed as a type of auditing that facilitates the operation of accountability responsibility mechanism by analysing if the resources are acquired under the most economic conditions, if the resources are utilised in the most productive way, and if the planned goals are effectively fulfilled (Candan, 2007:54-55).

Auditing in the Turkish budget application has been executed in three types, these being administrative, judicial and legislative auditing according to the General Accounting Law No. 1050 until the end of 2005 chronologically, in other words, on the processes of the budget being applied and on the post-application processes. In this process, administrative auditing had been executed by administrative institutions and the Ministry of Finance, and legislative auditing had been executed by the Grand National Assembly of Turkey (TBMM), which is the legislative power. While the Court of Accounts served as the basic auditing power in all of the auditing types, in essence, it took on the judicial auditing on behalf of TBMM (Edizdoğan and Çetinkaya, 2013:366).

Today, within the framework of public spendings law in the public spendings auditing, auditing of compliance with law and performance auditing by the budget are foreseen. Also, in addition to the audits; application-based parliamentary auditing, and administrative auditing - that steps in to the application aimed at carrying out judicial and legality auditing in

the judicial matters that might come up as a result of carrying out legality auditing to the application and performance auditing - are applications that express the auditing of public spendings via budget and that are carried out during different periods (pre- or post-spending etc.) in determining public spendings (use of budgetary right). Without a doubt, the aforementioned audits are ones that are integrated with each other, that ensure each other's fulfilment, and that cannot always be divided by clear lines. (Siverekli, 2014:65).

In addition, as a result of the reorganisation executed by Law No. 5345 in 2005, General Directorate of Revenues has been turned into Revenue Administration affiliated with the Ministry of Finance. Revenue Administration has been established to apply the incomes policy fairly and unbiasedly, to collect taxes and other incomes with the least amount of costs possible; ensure the voluntary harmony of the taxpayers to the taxes, to take the necessary precautions for the taxpayers to fulfil their responsibilities easily via providing a high-quality service by looking out for the taxpayer rights, and to perform in accordance with the basic principles of transparency, participation, productivity, effectivity, and being taxpayer-focused. The departments of income and expenses have been separated. Currently, there is no income department in the financial office. The income department is affiliated with the tax office directorates. This is considered as a significant development with regard to the external auditing that the Court of Accounts carry out.

One of the institutions carrying out the external auditing of Ziraat Bank and Halk Bank, assigned to the Wealth Fund established in 2016, is the Court of Accounts. The significance of this is that the Court of Accounts - which never executed bank external auditing before - has took its first step to bank external auditing.

3.2. The Impact of Global and Local Crisis

Turkish Court of Accounts gained a new establishment and operation with 1961 Constitution Article No. 127 since the government budget showed changes in terms of quality and structure and it was unable to fulfill the requirements of Law No. 2514. In this regard, the Law No. 832 on Turkish Court of Accounts of February 21, 1967 was enacted in order that Turkish Court of Accounts may conform to these developments and provision of 1961 Constitution (<https://www.sayistay.gov.tr>, 2017).

Turkey experienced subsequent economic crises at the end of 1970s and came across a new economic crisis in 1980 without feeling the impact of stability programs on the macro variables fully. The impact of stability decree of January 24, 1980 which was applied following 1980 economic crisis, continued until 1990s but a new crisis came to exists in 1994. With the aim of decreasing the impacts of this crisis, new stability decrees named 5 April Decrees were put into practice on April 5, 1994. The stability precautions dated December 9, 1999 were put into practice following 5 April Decrees, but November 2000 and February 2001 crises broke out after these precautions. Following November 2000 and February 2001 crises, the Transition to Strong Economy Program which is still in force was put into practice (Darican, 2013: 43-44).

Following November 2000 and February 2001 crises, some precautions were taken in Turkey and the Law No. 5018 on Public Finance Management and Control which is still in force was enacted in 2003.

The world economy has grown rapidly as of 2005. As well this growth, the trade volume has expanded, the inflation has bottomed out historically, the interest ratios have decreased, and the liquidity opportunities have increased. Moreover, the fluctuations started in the finance markets due to difficulties in the repayments of risky mortgages supplied to low income earners in USA in 2007 summer, gained a depth as of November 2008 and turned into a global crisis. The year of 2008 was a year at which the economic crisis continued by intensifying in Turkey like all over the world (Aksoy, 2010; Darican, 2013).

In 2010, new Law No. 6085 on Turkish Court of Accounts was enacted with the impact of either crises or European Union harmonization process.

3.3.Effect of European Union Harmonization Process

With respect to the finance control phase, the following evaluations on Turkish Court of Accounts and external audit were made in the EU progress report annually (Bilge, 2010: 311-313).

In 2001, the following evaluations were made; “The current implementation of Public Internal Finance Control System is not such as to prevent the smuggling, corruption and other serious illegalities. The roles and responsibilities with respect to internal and external finance control are not determined clearly. There is no clarity between finance management and control functions in the administration organization, especially in terms of internal and external audit activities. Turkish Court of Accounts is not able to fulfill its external audit duties and it shall focus on the performance audit.”

In 2003, the following evaluations were made; any development was not seen as of last progress report due to the delay on the enactment of Law on Public Finance Management and Control. The financial control mechanisms within Turkish administration shall be improved either in terms of legal frame or implementation. The effort shall be made to enact the Law on Public Finance Management and Control, make necessary amendments on the law on establishment of Turkish Court of Accounts and following these, implement these arrangements in an effective way.”

In 2004, the following evaluations were made; “Turkey has made a considerable progress in the field of legislation since last progress report along with the enactment of Law on Public Finance Management and Control. Turkey shall center its efforts on the establishment of relevant administrative organizations and enactment of revised Charter of Turkish Court of Accounts to implement the new legislation in an efficient way.”

In 2005, the following evaluations were made; “The enactment of revised Charter of Turkish Court of Accounts adequately shall be ensured in order that the external audit shall be performed pursuant to Law on Public Finance Management and Control and revised Charter.”

In 2007, the following evaluations were made; “The revised Law on Turkish Court of Accounts must be enacted.”

In 2008, the following evaluations were made; ‘A modest progress was made in the field of finance control. It is required to make additional effort following the implementation of Law on Public Finance Management and Control fully. In this direction, Turkey shall update KIMK Political Document of 2002 and enact the revised Law on Turkish Court of Accounts.’

In 2009, the following evaluations were made; ‘In general, a limited progress was made in the field of finance control where the conformance is an advanced level. The legislation on the implementation of Law on Public Finance Management and Control is in force. The Law on External Audit which will align the external audits with relevant international standards has not been enacted yet.’

The public finance management was taken in hand again within the scope of reform studies which were started with the effect of European Union candidacy process and the implementation of fund was terminated with the Law No. 5018 on Public Finance Management and Control which entered into force in 2003 and all incomes and expenditures and debts of government were taken into scope fully and it is ensured to subject them to legislative audit. In this way, a significant step was taken to switch the Turkish Court of Accounts to an audit understanding focused on entire finance structure from an understanding focused on single procedures and transform into a structure which produces more comprehensive report. At the end of all these evaluations in the progress report, the Law No. 6085 was enacted and put into force in 2010. All activities at which public resources are used are taken into the scope of audit of Turkish Court of Accounts with the Law No. 6085 on Turkish Court of Accounts which entered into force on December 19, 2010 and the Prime Ministry Supreme Audit Board which audits the government business enterprises was included into body of Turkish Court of Accounts and the dichotomy in the external audit was terminated. With this Law, Turkish Court of Accounts repositioned in conformity with today’s conditions, international standards and conventional developments in the field of management and audit (<https://www.sayistay.gov.tr>, 2017).

4. LAWS RELATED TO THE COURT OF ACCOUNTS AND EFFECTS ON THE COURT OF ACCOUNTS

There have been three important laws that are influential in the structuring of the Court of Accounts and on the external audit that the Court of Accounts carries out from 1967 to the present day. These are Law No. 832, which was adopted and enforced in 1967 respectively, Law No. 5018 on Public Financial Management and Control which was accepted and enforced in 2003, and the New Court of Accounts Law No. 6085, which entered into force in 2010.

4.1. Law No. 832 (1967)

Law No. 832, which was adopted in 1967, was prepared in accordance with the General Accounting Law No. 1050 and, the Court of Exchequer, which was formerly the Court of Accounts, was completely abolished and the new Court of Accounts that is currently active started into action.

4.1.1. Causes of the Law No.832

The most important event that led to the adoption and acceptance of the Law No. 832, adopted in 1967, is the adoption of the 1961 Constitution. The name of 'the Court of Exchequer', which dates back to the Ottoman Empire, was changed as the Court of Accounts in the 1961 Constitution. With the 1961 Constitution, new regulations on budgeting were introduced. With this constitution, judicial review of the tax, expenditure and budget laws as well as other laws has been made possible with the Constitutional Court's judicial review of the compliance of the laws with the Constitution. With the 1961 Constitution, the budget was requested to be shaped in a commission that is mostly consisted of the committee members of the ruling group, who are rather experts, and the General Assembly was asked to generally comply with this request. From 1964 onwards, the dual classification adopted in the classification of budget expenditures was subjected to a three-fold classification as current-investment and transfer expenditures (www.bumko.gov.tr, 2018).

According to the new regulation of the 1961 Constitution on budgeting, Article 126 of the Constitution states that "Expenditures of public entities outside the State and public economic enterprises shall be made on an annual budget basis. The law may set specific periods and procedures for investments related to development plans or for jobs and services that will last more than one year. The way how to make and apply general and annexed budgets is shown by law. The expression that "No provision can be stated in the budget law other than the provisions related to the budget. " appeared in the 1961 Constitution. Similarly, Article 127 of the related Constitution states; "The Court of Accounts is obliged to monitor all the revenue and costs and commodities of the departments with the general and annexed budget on behalf of the Grand National Assembly of Turkey, to resolve the account and transactions of the responsible and to do the processes regarding the analysis, monitoring and decree jobs given by laws. The establishment, operation, audit procedures of the Court of Accounts, and the qualifications, assignments, rights and obligations and other personnel affairs of its members shall be governed by the law of guarantee of the Chairman. Audit procedures of the commodities owned by the Armed Forces on behalf of the Turkish Grand National Assembly are regulated by law in accordance with the principle of confidentiality as required by national defense service. The phrase that "The audit of the Public Economic Enterprises by the Turkish Grand National Assembly is regulated by law." was stated the 1961 Constitution.

The expediency of the administration was used to be supervised. In this supervision, the criterion of the contradiction to the equity and purview of the statutes that give the authority to the government and the public interest were used (Yayla, 1964: 202, Azrak, 1985: 18, Durkal and Akbey, 2016: 13).

The public budget deficits were influential in the formation of this law. Except for 1951, there have been deficits in the budget from 1952 to 1960. Between 1952 and 1960, internal and external borrowings and emission procedures were benefited in closing the budget deficits. And as a result, the moratorium was declared in 1958 following the end of the crisis in foreign debt payments. From 1963 onwards, the budgets were tried to be improved in accordance with the development and programs. However, in the planned period, the problem of budget deficits has been experienced continuously. This situation increased the need for the Court of Accounts No. 832 (Tüngen, 1991: 8).

4.1.2. The Content of the Law No. 832 and Its Effects on the Idea of Audit

In Law No. 832, only general and special budget administrations and local administrations are included in the scope of audit. Also, with this law, only compliance audit and EET (Efficiency, Effectiveness, Thriftiness) audit since 1996 were allowed. In Turkey, with Law No. 4149, "efficiency, effectiveness and thriftiness" (EET) audit possibility has been introduced to the Court of Accounts in 1996. Furthermore, with the Law No. 832, there was no possibility of publicizing the reports. Moreover, there were restrictions on the control of state property in the hands of public administrations related to defense, security and intelligence in the related statute (Özekicioğlu, 2017: 614).

In addition, because of the phrase stated in Article 45 of the Law No. 832 "No appeal can be made to the Council of State against the decisions given by the Court of Accounts" the Court of Accounts was used to be accepted as one of the high courts (Taytak and Sakınç, 2018: 103).

In addition, together with the Law No. 832, the principle of the strict liability of the accountants who are responsible for the keeping of the state account and the accountants were held first degree liable.

In summary Law No. 832;

- It was prepared by taking the arrangements on Law No. 1050.
- The audit field was defined in conformity with the Law No. 1050.
- The audit is centered upon the accounting and the responsibility is assumed by the accountant.
- The Grand National Assembly of Turkey and reporting are exempted from Statement of General Compliance.
- A significant part of audit is concluded with judicial decision.
- At the end of judgement, the indemnification or exculpation order is given.

4.2. Public Financial Management and Control Law No. 5018 (2003)

Law No. 5018 is a very important law that has brought many innovations in public financial management, supervision and state accountancy. It is also regarded as the constitution of public financial management.

4.2.1. Causes of Law No. 5018

In terms of developed countries, efforts to reshape and restructure the public financial management and budget systems on the axis of efficiency, effectiveness and thriftiness have gained momentum since the 1980s. The most important reason for this is the financial crises that have been experienced in many countries in recent years, the high public deficits caused by the opening of the scissors between public incomes and expenses, and the public internal and external debt dynamics that have become unsustainable. This situation led many countries, especially the developed countries, to question the public financial management system (Ergen, 2016).

Today, the relationship between different Court of Accounts are increasing and their relations are not limited to mutual knowledge and experience sharing, but they also reach the point of enforcement of joint audit projects. The INTOSAI (International Organization of Supreme Audit Institutions), to which the Republic of Turkey Court of Accounts is also a member, plays an important role in the establishment, competence and dissemination of international auditing standards, auditing methods and techniques. In this sense, the countries that are member of INTOSAI United Nations or of the United Nations' specialized agencies are the organisation of supreme audit institutions. Purpose of INTOSAI can be summarized as strengthening and ameliorating the relations among the supreme audit institutions, sharing experiences with information and opinion exchange especially in the field of public financial audit and providing support in the areas that the members need. INTOSAI was established in 1953 in Cuba/Havana with the participation of 34 countries in the Congress and the number of members reached 186. The congresses held by INTOSAI in a different country every three years have the characteristics of a forum where current and important audit problems in the public sector are discussed and necessary advice decisions are taken. Turkish Republic Court of Accounts has been a member of INTOSAI since 1965 and consistently participates in delegations composed of presidents and senior officials. Turkish Republic Court of Accounts is also a member of the INTOSAI Privatization Working Group and has hosted the meetings of this group in 1995 and 1997 (Özbirecikli, Ertaş and Korkmaz, 2008: 2439, Çalışkan, 2015: 69-70).

Moreover, since 2001, the increase of capital mobility in the world has started to make concerted or joint account system compulsory (Topakkaya, 2006: 64). These searches have been instrumental in uncovering different enrollment principles. There are two basic principles in which the accounting transactions are recorded, as cash and accrual basis. Cash-based accounting is concerned with the date when the cash is paid or received, regardless of the time of the services and benefits acquired from the transactions. Essentially, the most fundamental feature of traditional government accounting systems is their reliance on cash-based accounting. Information on the assets and responsibilities of the state in the implementation of the budget in the cash-based accounting system cannot be fully and timely recorded. On the other hand, continuity is one of the basic accounting principles. In the cash-based accounting system, transactions and budget applications remain in the year that they belong. Assets, liabilities and receivables, which are liquid assets of the State, cannot be transferred to the new fiscal year. In this respect, the transactions that arise from the past years in the budget implementation of the state cannot be separated from the current application. Article 51 of the Law No. 5018 has included both a cash-based and an accrual-based accounting system. According to the provisions of this article, income and expenditures should be shown in the accounts of the year in which they are accrued as a requirement of the accrual accounting system and budget transactions should be shown in the accounts of the year in which the collection and payment transactions actually take place as a requirement of the cash-based accounting system (Tosun and Cebeci, 2006: 128, 2012: 70-71)).

4.2.2. The Content of Law No. 5018 and the Idea of Audit

Law No. 5018, is a very important law, including all-around changes in public financial management, and accepted as the constitution of the public financial management in Turkey. It has brought many innovations in public financial management. It passed into

history as the law that provided the transition to the performance-based budget, transition to public internal auditing, transition to accrual-based government accounting, respectively and, giving the Court of Accounts new rights in the external audit.

Parallel to the developments experienced in the field of public financial management in the world, the first one of the fundamental changes in the external audit legislation within the Turkish public administration is the Law No. 5018 on Public Financial Management and Control. With the Law No. 5018 (Özekicioğlu, 2017: 607);

- The audit is divided into two as before and after the expenditure. In this context, the Ministry of Finance and Court of Auditors' pre-expenditure control authorities (visas and registrations) were terminated; the preliminary financial controls have been transferred to the expenditure units and financial services units of the institutions.

- Accounting application differences between public institutions are eliminated; In accordance with this authority of Law No. 5018, "General Management Accounting Regulation" was prepared and enforced on 12.02.2014. In this regard, both the Internal Audit Units, and the Court of Accounts could work more effectively. The Internal Audit Units, Internal Audit Board and the Court of Accounts, which will function in the institutions, have undertaken important duties and responsibilities at the point of specialization in supervision.

- Submission of the audit reports prepared by the Court of Accounts to the TGNA and its declaration to the public has opened the way for transparency and publicity in public financial management.

- The Court of Accounts became an institution responsible for external auditing; the scope of its external audit task to be carried out has been expanded to include public institutions and organizations within the scope of general administration.

In particular, the accountability principle is shaped by the "Principle of Management Responsibility", which became more prominent with the Law No. 5018. In this context, within the framework of "General Principles of the Use of Public Sources" stated in the 3. section of the Law No. 5018, Article 8 includes; "The officials in the public administrations shall be responsible for the acquisition, use, accounting, reporting of the resources in an effective, economic, efficient and legal manner, and taking necessary measures to avoid abuse of resources with respect to the use of their authorities and responsibilities and obliged to give account to the competent authorities" (5018 S.K., 2003).

In Summary Law No: 5018;

- The audit field of Turkish Court of Accounts was expanded.
- The external audit is conducted by Turkish Court of Accounts on behalf of Grand National Assembly of Turkey.
- It is conducted in conformity with internationally recognized audit standards.
- It has two types such as regularity and performance.
- The results of audit are reported to parliament on regular basis.

4.3. Law No. 6085 of the Court of Accounts (2010)

It is a comprehensive external audit law enacted in 2010 that gives new authorities to the Court of Accounts and takes its power from the Law No. 5018.

4.3.1. Causes of the Law No. 6085

The Laws No. 1050 and 832 could not respond to the needs in time due to either the inadequacy of their scope or with regard to the management and supervision techniques they have. It is obligatory that the public financial management and supervision system be revised both due to the enforcement of the economic and financial developments that our country has reached, and in the context of eliminating possible inconsistencies in the process of harmonization with the European Union legislation. From this point, primarily the Law No. 5018 became effective in 2003, and later the Law No. 6085, which took its power from the Law No. 5018, entered into force. With the Law No. 6085, the Court of Accounts was also given the role of an institution that performs external auditing with the new public financial management and audit system, as well as an audit and judicial body that performs accounting and reporting duty. In this framework, the audit area of the Court of Accounts has been increased to include almost all public administrations, and the number of reports to be issued has also been diversified. So much so that the Court of Accounts will conduct regular (financial and compliance) inspections as well as performance inspections. As a result of these inspections, according to the situation, reports such as the report on the trial, the audit report, the Court of Accounts report will be prepared. These developments and changes constitute an indication that the tasks, powers and roles of the Court of Auditors increase (Söyler, 2012: 62).

Significant progress has been made both in the Law No. 5018 and the Law No. 6085. Indeed, in Article 1 of the Law No. 5018, it is seen that the purpose of this law is summarized as the preparation and implementation of public budgets, the accounting of financial transactions, their reporting and financial control. In the 68th article of the same law, it was emphasized that the aim of external audit conducted by the Court of Accounts was to examine the management's financial activities, decisions and transactions and report them to the TGNA. On the other hand, Article 5 of the Court of Accounts Law No. 6085 states that the Court of Accounts will audit the financial activities, decisions and transactions of public administrations within the framework of accountability and submit accurate, adequate and timely information to the TGNA and present reports (Söyler and Çolak, 2012: 146). Because, reporting and publicly declaring how public resources are used according to internationally accepted accounting and reporting standards form the basis of financial transparency and accountability (Sakınç, 2011: 184, Söyler, 2012: 74).

4.3.2. The Content of Law No. 6085 and the Idea of Audit

There were two supreme audit boards in our country before Law No. 6085 on Turkish Court of Accounts. The Prime Ministry Supreme Audit Board which was established with repealed Decree-Law No. 72 was responsible for the audit of government business enterprises. As mentioned above, the Supreme Audit Board (YDK) of which foundations were laid in the first years of Republic was established as reporting to Prime Ministry. Despite that it is not stated in the Constitution Article No. 165 by name, it is foreseen in the preamble

of article that the audit of government business enterprises shall be made by Supreme Audit Board and the audit of Grand National Assembly of Turkey shall be conducted on Supreme Audit Board reports. However, the Supreme Audit Board assigned to make the audit of government business enterprises on behalf of legislative organ was criticized frequently since it was reporting to Prime Ministry, the assignment of Chairman and Members of Board was made by the Council of Ministers, the Supreme Audit Board had no authority to investigate the issues for which investigation and inspection is rendered necessary in its reports, the cases requested to be investigated are referred to Prime Ministry by the competent authorities and the subjects requested to be inspected and investigated are concluded by the inspection boards and the foresights and commitments were made in some national and international documents with respect to the merge of the Supreme Audit Board with Turkish Court of Accounts. With the Law No. 6085 on Turkish Court of Accounts provisional article no. 4 following a few inconsequential attempts, the Supreme Audit Board was transferred to Turkish Court of Accounts along with its all personnel, vehicles, tools, movable and immovables and budget. Turkish Court of Accounts which was established in 1862 was carrying out its activities pursuant to provisions of repealed Law No. 832 before the Law No. 6085. The Law No. 832 was an old law which was enacted in 1967. The organization of Turkish Court of Accounts with a new legal regulation became compulsory especially along with the enactment of Law No. 5018 on Public Finance Management and Control. Turkish Court of Accounts was reorganized with the Law No. 6085 enacted for this reason. (Polat, 2012: 124).

Today, the audit of government business enterprises is made by Grand National Assembly of Turkey and sentenced with the Constitution Article No. 165. The Grand National Assembly of Turkey carries out this task by favor of KIT Commission by receiving support from Turkish Court of Accounts (repealed Supreme Audit Board) (Polat, 2012: 137). Moreover, Turkish Court of Accounts assessing board was established pursuant to Law No. 6085 on Turkish Court of Accounts Article No. 80 to evaluate and settle the audit reports in the public. The regulation with respect to working principles of report assessing body entered into force with Official Gazette dated March 26, 2015. Pursuant to Law and regulation, the audit reports prepared in the public administrations are not binding unless they go through this authority.

The types of Turkish Court of Accounts reports (<https://www.sayistay.gov.tr>, 2017);

- Statement of General Conformity,
- External Audit General Evaluation Report,
- Accountability General Evaluation Report,
- Financial Statistics Evaluation Report,
- Turkish Court of Accounts Audit Reports with Respect to Public Administrations,
- General Audit Reports of Development Agencies,
- Audit Reports of Public Administrations,
- General Report of Public Administrations,
- Reports Basis to Judgement and
- Financial Audit Reports of Political Parties.

The statement of general compliance, external audit general evaluation report, accountability general evaluation report, financial statistics evaluation report and Turkish Court of Accounts audit report with respect to public administrations among these reports are submitted to Grand National Assembly of Turkey. The audit report of Turkish Court of

Accounts with respect to public administrations are also sent to relevant public administrations; the statement of general compliance, external audit general evaluation report, financial statistics evaluation report and activity general evaluation report are sent to Ministry of Finance; the external audit general evaluation report and activity general evaluation report is sent to Ministry of Internal Affairs. The general audit report of development agencies is sent to Ministry of Development and Grand National Assembly of Turkey. With respect to the local administrations, the audit report of Turkish Court of Accounts on municipality and subsidiary administration, special provincial administration and local administration company and union shall be submitted to public administrations to be discussed in the councils.

The annual audit report issued at the end of audit of public administrations is submitted to Grand National Assembly of Turkey within the frame of regulation and sent to Ministry of Development, Undersecretariat of Treasury and relevant public administrations. The audit reports prepared by Turkish Court of Accounts are disclosed to public after they are submitted to Grand National Assembly of Turkey and relevant public administrations. In this regard, the statement of general compliance, external audit general evaluation report, accountability general evaluation report, financial statistics evaluation report and general audit report of development agencies are published in the website of Turkish Court of Accounts and other reports are disclosed to public as the processes are completed. The reports basis to judgment with respect to annual accounts are submitted to Turkish Court of Accounts judgment administrations to give a verdict with the frame of Law No. 6085 and relevant legislation and the verdicts issued are notified to those concerned. Moreover, the decrees given at the end of jurisdiction process are opened to access of those concerned by publishing in the website of Turkish Court of Accounts within the frame of legislation. The reports issued at the end of financial audits of political parties are sent to Constitutional Court to give a verdict on this subject and the decrees of Supreme Court with respect to the audit of political parties are published in the Official Gazette (<https://www.sayistay.gov.tr>, 2017).

The reports issued at the end of regularity and performance audits are consolidated as of administrations (<http://kontrol.bumko.gov.tr>, 2017):

- One copy is delivered to relevant public administration and it is responded by the senior management.
- Turkish Court of Accounts submits the audit reports and external audit general evaluation report to be issued by taking the responses given to them in consideration, to Grand National Assembly of Turkey.
- The audit results of each public administration audited are indispensable part of this report.
- The reports are submitted to Grand National Assembly of Turkey simultaneously with statement of general compliance (13 September).
- The External Audit General evaluation report, Activity General evaluation report and Audit Results of Administrations are discussed before the budget and final account.

• The statement of general compliance and external audit general evaluation report are issued by benefitting from each other.

• Except for the cases that it is forbidden by laws, the reports of Turkish Court of Accounts are disclosed to public by the president of Turkish Court of Accounts or vice president to be assigned by him/her in fifteen days after they are submitted to Grand National Assembly of Turkey and sent to relevant public administrations.

• The issues with respect to disclosing the reports to be prepared at the end of audits of public assets in the hand of public administrations of defense, security and intelligence to be made pursuant to this Law, to public; they shall be prepared by Turkish Court of Accounts by taking the opinions of relevant public administrations and issued with a regulation to be made by Council of Ministers.

4.4. Innovations in the Idea of Audit in 2018

The development in information technologies affects the level of expectations for public services. Today, it is not enough to improve the technology anymore, and it is necessary to adopt the structural changes appropriate to the needs of the modern age in business conception and business processes. Studies such as the implementation of e-government, the automation of accounting services from a single center (Say2000i), and the provision of some of the institutional services through web-based applications should be considered within this scope. Today, dependency on information technology is increasing both in terms of both individual and institutional aspect. However, as individual and societal dependence on information systems increases, susceptibility to breakdowns and attacks that may occur in these systems is also increasing. Attacks on computer systems and networks or disruptions that can occur in these systems can cause serious loss of money, time, reputation and valuable information. A decade ago, while the threats to the security of information technology and the security of information held by these technologies were the threats like simple theft or hardware disturbances, which can be prevented by keeping them centrally locked in the rooms, today rapid evolution and spreading of information technologies and services, and their remote management brings a variety of security threats to the agenda. In other words, ensuring the security, protecting the integrity and controlling the access to ensure confidentiality and system continuity of the information systems that are sensitive in terms of the institution, the services that are provided through this system and the information held in this system through all kinds of media (floppy, CD, DVD, computer, network, internet etc.) with the infrastructure services related to information technology becoming cheaper and widespread use of the internet have been increasingly getting more complex (Yıldız, 2011).

The expectations from new auditing system are as follows (<https://www.bumko.gov.tr>, 2017):

- Obtaining and using the public resources in an effective, economic and efficient way,
- Increasing the control level in expenditure processes,
- Developing financial reporting opportunities in the public,

- Using statistical analysis methods in the decision-making processes in an effective and widespread manner,
- Minimizing the paper use along with the dissemination of electronic document and eliminating the problems resulted from paper-based processes,
- Using the human source in efficient areas depending on the increase of automation level,
- Increasing the opportunities for using the computer-aided techniques in the internal and external audit activities,
- Accelerating the e-government system process that our country has undergoing.

5. CONCLUSION

The Court of Accounts' understanding of external auditing has been influenced by economic and political factors, harmonization efforts by the European Union, economic crises and technological developments. With this change, three laws have been prepared. These are the following laws respectively; Law No. 832 (1967), Law No. 5018 (2003), Law No. 6085 (2010). According to the Law No. 832 on the Court of Accounts that went into effect in 1967, Auditing of the Court of Accounts was very limited. The Court of Accounts carried out financial auditing and conformity auditing under the name of regularity auditing. Performance auditing was not carried out on the public institutions. Regarding accounting, the responsibility in public institutions was solely on the accountants. In public, a passage from a system that only holds the accountant responsible according to the Law No. 832 to a new system that adopts accountability and transparency according to the Law No. 5018 happened. This system is one in which the people that made mistakes are responsible. While the old system was established on punishments, the new system is established more on encouraging tasks that are well-done. In the new system, the principle of accountability of management is valid. Also, with the Law No. 5018, the preaudit authority that was included in the previous Law No. 832 and Law No. 1050 in the Court of Accounts was revoked. The aim is to ensure that the spending and accounting processes of public institutions are provided more rapidly. The audit sphere of the Court of Accounts has been expanded with the Law No. 5018. With the Law No. 6085, a revision of the organisation of the Court of Accounts was resorted to. A department called Board of Report Evaluation has been established. The audit sphere of the Court of Accounts has been highly expanded. Many institutions including State Economic Enterprises and state banks have been included under the umbrella of external auditing. These state banks are Ziraat Bank and Halk Bank that have been transferred to the wealth fund. Also, again according to Law No. 6085, the Court of Accounts cannot carry out conformability auditing, and decisions towards limiting and revoking the the discretionary power of the authority cannot be taken. The auditing is being carried out in accordance with the generally accepted international auditing standards. The Court of Accounts and the auditors will execute the auditing activities as independent and impartial. The Court of Accounts cannot be instructed regarding the planning, programming, and execution of the auditing duty. With the most recent regulation, the Court of Accounts' audit covers regularity auditing and performance auditing. A new auditing system adopted in 2018 and in the future is aimed at a system with fewer duplicate records and mistakes. It is aimed at a structure

where more people are produced with fewer people, and a system in which control can be done centrally in electronic environment. Currently, the audit area of the Court of Accounts is gradually expanding. The Court of Accounts had not done bank auditing before. Today, the Court of Accounts also conducts the supervision of public banks (Ziraat Bank and Halk Bank).

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