

**CHALLENGES IN OCCUPATIONAL HEALTH AND SAFETY AUDITS**Asst. Prof. Kemal Gökmen GENÇ (Ph.D.)\* Munise DEMİREL\*\* **ABSTRACT**

*This study investigates the mediating role of corporate social responsibility in the relationship between creative accounting and financial reporting quality. Data were collected through a survey of bank employees and analysed using structural equation modelling. The results indicate that creative accounting positively influences financial reporting quality through key determinants such as disclosure quality, internal control, and ownership structure. However, the ethical dimension, another determinant of creative accounting, does not exhibit a statistically significant effect on financial reporting quality. Furthermore, “corporate social responsibility disclosures do not mediate the relationship between creative accounting and financial reporting quality”. These findings contribute to the existing literature by providing theoretical and practical insights into the complex interactions among corporate social responsibility, creative accounting, and financial reporting quality, highlighting areas where ethical considerations and transparency play pivotal roles in organizational reporting practices.*

**Keywords:** Creative Accounting, Financial Reporting Quality, Corporate Social Responsibility.

**JEL Codes:** M21, M41, G34.

**1. INTRODUCTION**

Occupational health and safety (OHS) encompasses medical, technical, organizational, and social practices designed to protect workers’ physical, mental, and social well-being, prevent occupational accidents and diseases, and cultivate a sustainable safety culture (Schulte, Delclos, Felknor, and Chosewood, 2019). As defined in contemporary scholarship, OHS involves the systematic identification, evaluation, and control of physical, chemical, biological, ergonomic, and psychosocial hazards that may threaten employees, subcontractors, visitors, and neighbouring communities (Salguero-Caparrós, Pardo-Ferreira, Martinez-Rojas, and Rubio-Romero, 2020; Akyiğit, 2016). Given its multidisciplinary nature and broad social implications, OHS has increasingly been viewed not merely

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as a regulatory obligation but as a fundamental component of organizational performance, productivity, and long-term resilience.

Within this framework, OHS auditing serves as a key managerial mechanism for evaluating safety systems, verifying legal compliance, and guiding continuous improvement. Audits provide structured processes for establishing standards, assessing deviations, and implementing corrective actions (Dědečková, 2020; Arens, Elder, Beasley, and Hogan 2017). When applied effectively, audits help organizations identify risks, enhance transparency, and reinforce safety accountability (Aydm, 2019; Robson, 2007; Cooper, 1998). In recent years, however, OHS auditing has evolved beyond traditional compliance-based assessments. Global trends highlight a transition toward proactive, performance-based, and lean-oriented safety models, which emphasize early hazard recognition, waste reduction in safety processes, and the integration of continuous organizational learning into audit practices. Lean occupational safety frameworks, for instance, promote simplified, value-oriented processes and focus on reducing variability and inefficiencies in safety management (e.g., redundant paperwork, reactive audits), thereby improving audit effectiveness and workforce engagement. Likewise, new OHS models encourage predictive and participatory approaches in which audits function not only as evaluation tools but also as catalysts for cultural change and operational excellence.

Despite these conceptual advancements, many countries continue to face challenges in implementing effective OHS audits. Previous research reports issues such as shortages of qualified auditors, inconsistent audit coverage, limited auditor expertise in specialized sectors, and insufficient use of scientifically validated audit tools (Subaşı, 2018; Karabulut, 2016; Demir, 2015; Yılmaz, 2015). In small and medium-sized enterprises (SMEs), which constitute the majority of workplaces in Türkiye, these challenges are often amplified due to resource limitations, insufficient safety culture, and the predominance of informal practices. As a result, audits in SMEs may become superficial, irregular, or overly document-oriented, limiting their potential contribution to accident prevention and system improvement.

At the same time, international organizations and national institutions increasingly emphasize the importance of proactive audit systems supported by strong legal frameworks and evidence-based methodologies. In Türkiye, the Occupational Health and Safety Law No. 6331 underscores the employer's responsibility to conduct regular internal audits and comply with external audits carried out by the Guidance and Audit Board. However, the effectiveness of these audits depends on their quality, scope, frequency, and alignment with contemporary OHS models designed to promote continuous improvement rather than reactive compliance.

Considering these dynamics, this study examines the challenges encountered in internal OHS audits and in the external audits conducted by the Guidance and Audit Board in SMEs in Sakarya. Unlike many previous studies that focus solely on regulatory assessments, this research integrates the

perspectives of both employees and managers, thereby providing a more comprehensive understanding of audit-related problems. By identifying structural, cultural, and procedural barriers within the audit process, the study aims to inform practice-oriented solutions that support the development of a proactive safety culture and improve the long-term effectiveness of OHS systems in SMEs.

Accordingly, the research questions of this study are as follows:

(1) What challenges are encountered in occupational health and safety (OHS) internal s and in the audits conducted by the Guidance and Audit Board in small and medium-sized enterprises (SMEs) in Sakarya?

(2) What solutions can be proposed to address the challenges arising from OHS internal s and audits conducted by the Guidance and Audit Board in SMEs in Sakarya?

## **2. LITERATURE REVIEW**

### **2.1. Legal Basis, Validity, and Reliability of OHS Audits**

In Türkiye, the legal foundation of OHS audits is primarily regulated by the Occupational Health and Safety Law No. 6331, which obliges employers to protect employees' health and safety and mandates the implementation of regular internal and external audits (T.C. Resmî Gazete, 2012). At the international level, the International Labour Organization (ILO) provides comprehensive guidelines that define minimum standards for OHS management systems and audit practices (ILO, 2001). These frameworks emphasize that audits should serve not only as compliance-check mechanisms but also as tools for continuous improvement and risk prevention.

From a measurement perspective, the scientific quality of OHS audits depends heavily on their validity and reliability. Construct validity refers to the extent to which audit outcomes accurately reflect real safety performance, such as injury rates, near-miss events, and system deficiencies (Bigelow and Robson, 2005). Content validity requires audit instruments to comprehensively represent all critical dimensions of workplace safety, including physical hazards, organizational processes, and psychosocial risks. Inter-rater reliability, on the other hand, focuses on the consistency of audit results across different auditors and audit teams (Stewart and Ware, 1992; McDowell and Newell, 1987). Studies further emphasize measurement sensitivity, which reflects the ability of audit tools to detect meaningful changes over time following corrective actions (Guyatt, Feeny, and Patrick, 1983; Lipsey, 1983).

Auditor-related variables also play a decisive role in audit quality. Professional competence, sector-specific experience, training, and ethical standards directly affect the objectivity and credibility of OHS audits (Beckmerhagen, Berg, Karapetrovic, and Willborn, 2003). Internal auditors benefit from organizational familiarity but remain vulnerable to conflicts of interest, whereas external auditors offer greater impartiality yet may lack contextual knowledge (Hohnen and Hasle, 2011). Therefore,

contemporary OHS systems increasingly promote hybrid audit models combining internal process knowledge with external objectivity to ensure balanced and reliable assessments.

## 2.2. Statistical Trends in Occupational Accidents and OHS Audits

Table 1 presents the number of insured workers who experienced occupational accidents between 2007 and 2023. In 2007, a total of 80,602 workers were affected (76,481 men; 4,121 women). By 2010, this figure had declined to 62,903 (59,011 men; 3,892 women), representing a 28.14% decrease over three years. From 2011 to 2018, however, accident numbers rose steadily, peaking at 430,985 cases (354,308 men; 76,677 women). Notably, in 2013 the number of reported accidents increased by 60.88% compared to the previous year, a rise largely attributed to the phased implementation of Law No. 6331. The trend reversed in 2019, when accidents declined slightly to 422,463 (-2.01% compared to 2018), followed by a sharper drop in 2020 to 384,262 (-9.94%), likely influenced by pandemic-related conditions. From 2021 onward, cases rose sharply once again, reaching 681,401 in 2023 (529,770 men; 151,631 women), the highest figure recorded during the 2007–2023 period.

**Table 1. Insured Persons Involved in Work Accidents Between 2007 and 2023**

| Years | Male    | Female  | Total   |
|-------|---------|---------|---------|
| 2007  | 76.481  | 4.121   | 80.602  |
| 2008  | 69.369  | 3.594   | 72.963  |
| 2009  | 60.754  | 3.562   | 64.316  |
| 2010  | 59.011  | 3.892   | 62.903  |
| 2011  | 65.059  | 4.168   | 69.227  |
| 2012  | 69.090  | 5.781   | 74.871  |
| 2013  | 170.644 | 20.745  | 191.389 |
| 2014  | 193.192 | 28.174  | 221.366 |
| 2015  | 206.922 | 34.625  | 241.547 |
| 2016  | 241.115 | 44.953  | 286.068 |
| 2017  | 300.770 | 58.883  | 359.653 |
| 2018  | 354.308 | 76.677  | 430.985 |
| 2019  | 337.108 | 85.355  | 422.463 |
| 2020  | 314.897 | 69.365  | 384.262 |
| 2021  | 417.078 | 94.006  | 511.084 |
| 2022  | 465.769 | 123.054 | 588.823 |
| 2023  | 529.770 | 151.631 | 681.401 |

Source: SGK, 2025.

Table 2 presents employment data for 2013–2023. Total employment rose from 25.5 million in 2013 to 31.6 million in 2023, an increase of 19.3%. Male employment rose from 18.2 million to 21.2 million, while female employment grew from 7.7 million to 10.3 million, showing a faster relative increase in women's participation.

**Table 2. Persons Employed in the 2013-2023 Period**

| Years | Male   | Female | Total (Millions) |
|-------|--------|--------|------------------|
| 2013  | -      | -      | 25.524           |
| 2014  | 18.244 | 7.689  | 25.933           |
| 2015  | 18.562 | 8.058  | 26.621           |
| 2016  | 18.893 | 8.312  | 27.205           |
| 2017  | 19.460 | 8.729  | 28.189           |
| 2018  | 19.720 | 9.018  | 28.738           |
| 2019  | 19.156 | 8.924  | 28.080           |
| 2020  | 18.396 | 8.299  | 26.695           |
| 2021  | 19.792 | 9.005  | 28.797           |
| 2022  | 20.818 | 9.935  | 30.752           |
| 2023  | 21.286 | 10.346 | 31.632           |

Source: TÜİK, 2025.

Table 3 summarizes the number of OHS audits conducted between 2013 and 2023. In 2013, a total of 8,858 audits were carried out (5,119 scheduled; 3,739 unscheduled), covering 846,432 workers. Audit numbers rose steadily until 2019 but declined during 2019–2020. In 2021, audits increased sharply to 15,666, a 75.5% rise compared to 2020, covering 1,125,985 workers. Growth continued in 2022, with 17,842 audits reaching 1,273,057 workers. However, in 2023 the number dropped dramatically to 5,013 (a 255.9% decrease), covering just 772,221 workers. Relative to employment levels, audits covered 3.3% of total workers in 2013 but only 2.44% in 2023, indicating a significant decline in audit coverage over time.

**Table 3. Occupational Health and Safety s for the 2013-2021 Period**

| Years | Planned | Unplanned | (thousands) | Accessed People |
|-------|---------|-----------|-------------|-----------------|
| 2013  | 5.119   | 3.739     | 8.858       | 846.482         |
| 2014  | 5.087   | 9.087     | 14.174      | 1.108.181       |
| 2015  | 5.732   | 7.564     | 13.296      | 1.152.545       |
| 2016  | 7.240   | 7.047     | 14.287      | 1.133.432       |
| 2017  | 5.624   | 5.180     | 10.804      | 945.674         |
| 2018  | 9.294   | 3.355     | 12.649      | 1.069.656       |
| 2019  | 250     | 2.838     | 3.088       | 478.473         |
| 2020  | 1.851   | 1.987     | 3.838       | 438.664         |
| 2021  | 13.043  | 2.623     | 15.666      | 1.125.985       |
| 2022  | 15.761  | 2.081     | 17.842      | 1.273.057       |
| 2023  | 3.115   | 1.898     | 5.013       | 772.221         |

Source: ÇSGB, 2025.

Table 4 compares accident rates in SMEs and large-scale enterprises (LSEs) from 2007 to 2020. In 2007, SMEs accounted for 82.7% of all accidents, while LSEs accounted for 17.3%. By 2013, SMEs' share had decreased to 64.7%, with LSEs rising to 35.3%. In 2021, accidents in SMEs fell further to 43.9%, while those in LSEs reached 56.1%. Although large firms surpassed SMEs after 2021, the trend in 2021–2023 shows a renewed increase in SME accidents. Over the past 14 years, SMEs have consistently accounted for most accidents, highlighting their structural vulnerabilities. The recent upward trend in SME accidents underlines the need for strengthening audit mechanisms in this sector to ensure the effectiveness of OHS activities.

**Table 4. Work Accident Rates in SMEs and LMEs**

| Years | SMEs (%) | LSEs (%) | Years | SMEs (%) | LSEs (%) | Years | SMEs (%) | LSEs (%) |
|-------|----------|----------|-------|----------|----------|-------|----------|----------|
| 2007  | 82,7     | 17,3     | 2013  | 64,7     | 35,3     | 2019  | 55,5     | 44,5     |
| 2008  | 80,7     | 19,3     | 2014  | 64,1     | 35,9     | 2020  | 51,6     | 48,4     |
| 2009  | 82,8     | 17,2     | 2015  | 65,5     | 34,5     | 2021  | 43,9     | 56,1     |
| 2010  | 79,8     | 20,2     | 2016  | 63,7     | 36,3     | 2022  | 45,7     | 54,4     |
| 2011  | 75,8     | 24,2     | 2017  | 56,3     | 43,7     | 2023  | 46,6     | 53,4     |
| 2012  | 76,3     | 23,7     | 2018  | 54,6     | 45,4     |       |          |          |

Source: SGK, 2025.

### **2.3. Contemporary Approaches to OHS Audits: Proactive, Lean, and Performance-Based Models**

Traditional OHS audits were primarily reactive and compliance-oriented, focusing on document verification and legal conformity. However, modern safety science increasingly emphasizes proactive, predictive, and performance-based audit models that seek to prevent accidents before they occur rather than merely penalizing violations after incidents (Robson et al., 2007). In these approaches, audits are closely linked to risk assessment, continuous improvement cycles, and the use of leading indicators that signal deteriorating safety conditions at an early stage.

One of the most prominent developments is the integration of lean management principles into occupational health and safety. Lean occupational safety aims to eliminate waste in safety processes, simplify procedures, and embed safety into daily operations through 5S/6S, visual management, and standardized work. Ulu and Birgün (2024), for instance, present a Lean-OHS model that combines lean tools with risk assessment and shows how 18 out of 20 identified threats in a university pharmacology laboratory could be reduced to acceptable levels through iterative improvement cycles and standardization. Their findings support earlier work suggesting that lean methodologies can simultaneously enhance productivity and improve OHS performance by reducing variability, near misses, and unsafe conditions.

In parallel, digitalization and Industry 4.0 technologies have begun to reshape OHS audits and safety management more broadly. Akyıldız (2023) reviews the transition toward “OHS 4.0,” showing how digital tools such as real-time monitoring, data analytics, and cyber-physical systems enable more dynamic and predictive safety management while also introducing new risks related to privacy, security, and responsibility. Obasi and Benson (2025) likewise demonstrate that digitalization and information and communication technologies can improve monitoring, decision-making, and hazard control but may also increase psychosocial stress, work intensification, and information overload if not properly regulated. These studies underscore the need for audit frameworks that explicitly address both the benefits and emerging risks associated with digital transformation.

The rapid deployment of Internet of Things (IoT) devices and wearable technologies for OHS purposes has also raised ethical and governance questions. El Bouchikhi, Weerts, and Clavien (2024)

conducted a scoping review of ethical issues surrounding the use of IoT for occupational safety and health, identifying concerns such as surveillance, problematic data re-purposing, difficulties in obtaining informed consent, and unintended adverse effects. Their work suggests that digital OHS audits and monitoring systems must incorporate clear data governance, transparency, and worker participation to avoid eroding trust and safety culture.

Finally, contemporary models place greater emphasis on leading indicators, such as safety climate, training participation, near-miss reporting, and corrective-action closure rates, rather than relying solely on lagging indicators like injury statistics. Recent evidence syntheses show growing interest in leading indicators as tools to steer safety performance and support proactive audits, although the empirical base is still developing and heterogeneous across sectors. For SMEs, this shift implies that audits should not only verify past compliance but also evaluate whether organizations systematically collect and act upon leading indicators that predict future incidents.

#### **2.4. OHS Audits in SMEs: Structural Barriers and Systemic Limitations**

Although audits are legally mandated, their practical implementation in SMEs remains problematic. SMEs often operate with limited financial resources, insufficient technical expertise, and weak institutionalization of safety practices. As a result, audit processes tend to be irregular, superficial, or documentation-driven rather than preventive and developmental (Subaşı, 2018; Karabulut, 2016; Yılmaz, 2015). Previous studies also point to low levels of worker participation and safety culture, which restrict the ability of audits to trigger sustainable change (Olçay and Parlak, 2016; Demir, 2015).

Recent literature suggests that these structural constraints are now intertwined with digital divides. While larger organizations increasingly experiment with digital OHS tools, SMEs may lack the infrastructure, expertise, or financial capacity to adopt such systems (Obasi and Benson, 2025; Akyıldız, 2023). At the same time, the ethical and regulatory challenges associated with digital monitoring, such as data protection, transparency, and potential misuse of surveillance data, are arguably more difficult to manage in SMEs where formal procedures and social dialogue mechanisms are weaker (El Bouchikhi et al., 2024). In this context, OHS audits in SMEs risk becoming largely formalistic: audits may focus on documentary evidence while overlooking deeper issues related to safety culture, psychosocial risks, and digital governance.

Consequently, the literature increasingly calls for SME-sensitive audit models that combine traditional regulatory audits with capacity-building, simplified lean-style tools, and accessible digital solutions. Ulu and Birgün's (2024) Lean-OHS model illustrates how lean principles can be adapted to resource-constrained environments through iterative risk assessment, visual management, and standardized procedures. However, empirical research on the application of such models in SMEs, particularly in countries like Türkiye, remains limited, and the gap between legal requirements and everyday practice persists.

## **2.5. Significance of the Present Study**

Despite the growing international emphasis on proactive, lean-oriented, and digitally supported OHS audit systems, empirical studies focusing on audit practices at the SME level remain limited, particularly in the Turkish context. Existing research predominantly examines large enterprises or relies on secondary regulatory data, offering little insight into how audits are actually experienced and interpreted by SME managers and employees. Furthermore, the literature on digitalization and lean OHS highlights both new opportunities and new risks but rarely examines how these dynamics intersect with the structural vulnerabilities of SMEs (Obasi and Benson, 2025; Ulu and Birgün, 2024; Akyıldız, 2023).

This study addresses these gaps by directly examining internal and external OHS audit practices in SMEs in Sakarya through qualitative interviews with both employees and managers. By integrating stakeholder perspectives, it not only identifies audit-related problems but also generates grounded solution proposals rooted in real workplace experiences. In light of the extension of OHS service obligations to low-risk workplaces and public institutions under Articles 6 and 7 of Law No. 6331, the relevance of this research has further increased. The findings provide practice-oriented contributions for strengthening audit effectiveness, improving safety culture, and enhancing the alignment between regulatory policy, lean and digital OHS models, and everyday implementation in SMEs.

## **3. METHOD**

### **3.1. Research Design**

This study aimed to identify the main problems and solution proposals regarding internal OHS audits conducted within small and medium-sized enterprises (SMEs) in Sakarya province, as well as audits carried out by the Guidance and Audit Board. A qualitative research design was employed, as it provides an exploratory and interpretive approach that seeks to understand phenomena within their natural context (Creswell and Poth, 2018). Qualitative research, which relies on methods such as observation, interviews, and document analysis, facilitates the identification of problems that may be previously unknown or unnoticed, offering a subjective yet realistic understanding of workplace issues (Baltacı, 2019: 369–370). In line with the focus and scope of the study, the research design was narrowed to ensure the most appropriate representation of the sample and study area. A phenomenological design was specifically chosen, aiming to reveal managers' and employees' perceptions of OHS audits and their suggestions for improvement (Moustakas, 1994).

### **3.2. Setting and Participants**

The study was conducted in Sakarya province, focusing on SMEs operating under OHS regulations. Initially, it was planned to interview 50 managers and employees; however, through the application process, 55 participants were reached. Participants were selected using a purposive

approach, which is widely used in qualitative research to ensure that information-rich cases relevant to the research questions are included (Palinkas et al., 2015). Purposive sampling allowed the study to deliberately target managers and employees with direct experience of OHS audits, thereby increasing the depth and relevance of the data. However, because of difficulties in accessing the intended sample, a snowball sampling strategy was also adopted to expand the participant pool, which is particularly effective when the target population is hard to reach or reluctant to participate, as existing participants help recruit additional respondents through their networks (Naderifar, Goli, and Ghaljaie, 2017). This combined approach ensured both the adequacy and diversity of the sample while maintaining alignment with the study's qualitative design.

The demographic information of the participants is demonstrated in Table 5.

**Table 5. Demographic Information of the Participants**

| Classification     | Category             | <i>f</i> | %  |
|--------------------|----------------------|----------|----|
| Workplace Size     | Micro (1-9)          | 22       | 40 |
|                    | Small (10-49)        | 15       | 27 |
|                    | Medium (50-249)      | 18       | 33 |
| Gender             | Male                 | 32       | 58 |
|                    | Female               | 23       | 42 |
| Age                | Under 25             | 7        | 12 |
|                    | 25-35                | 22       | 40 |
|                    | 36-45                | 13       | 24 |
|                    | 46-55                | 8        | 15 |
|                    | 56 and above         | 5        | 9  |
| Educational Status | Primary school       | 2        | 4  |
|                    | Secondary School     | 9        | 16 |
|                    | Associate Degree     | 20       | 36 |
|                    | Undergraduate Degree | 22       | 40 |
|                    | Postgraduate Degree  | 2        | 4  |

### 3.3. Data Collection

The data collection process began with the design of a semi-structured interview form. In order to ensure methodological soundness and alignment with the study objectives, expert opinions were sought. This consultation process took place during the first month of the research and was carried out collaboratively by the researcher and the supervisor. Based on this feedback, the interview form was finalized by the fourth month of the study. The researcher also received preparatory training from the supervisor to ensure consistency in interview procedures and adherence to ethical and methodological standards. This preparatory phase ensured that the data collection instruments were clear, relevant, and comprehensive.

During the implementation phase, the interviews were conducted with managers and employees in SMEs across Sakarya. Each interview was accompanied by detailed field notes and observations recorded by the researcher, which served to enrich the dataset beyond verbal responses. A research diary was maintained throughout the process, enabling the researcher to reflect on experiences, contextual

nuances, and emerging patterns. These reflective notes were later integrated into the interpretation stage, strengthening the reliability of findings. Although the data collection was originally planned to conclude by the seventh month, difficulties in reaching participants extended the process until the twelfth month. To overcome these challenges, the snowball sampling technique was employed, allowing the researcher to access new participants through existing contacts. This iterative and adaptive process not only expanded the participant pool but also improved the depth and variety of perspectives collected.

### **3.4. Data Analysis**

The research design required careful planning of the analysis and interpretation phases. Data analysis was originally scheduled to be completed by the tenth month and interpretation by the twelfth month; however, delays in data collection extended the analysis phase until the twelfth month. The collected data were subjected to descriptive analysis, a method commonly used in qualitative research to summarize data by identifying themes and patterns while preserving participants' original expressions (Sandelowski, 2000). In this process, responses were organized under specific themes, which were then categorized in a structured manner. Accepted responses within each theme were further quantified using percentage distributions, a strategy that allows researchers to present qualitative findings with a complementary numerical dimension to highlight prevalence and variation (Miles, Huberman and Saldaña, 2014). By combining thematic organization with simple descriptive statistics, the analysis generated both in-depth qualitative insights and measurable representations, thereby providing a comprehensive picture of managers' and employees' perspectives on OHS audits in SMEs.

## **4. FINDINGS AND DISCUSSION**

In total, 98% of participants responded that workplace internal audits are important ( $n = 54$ ). Two percent of the research participants responded that workplace audits are unimportant ( $n = 1$ ). The literature contains assessments like the findings of this study. While discussing the importance of both internal and external audits, these studies state that these audits contribute to the systematic identification and correction of deficiencies, help ensure safer working conditions, and minimize occupational risks (Wulandari, 2024: 2132; Petchenko, 2023: 59-63; Balkat and Khaleel, 2021: 117-119).

As for workplace internal audits, 91% of participants stated that workplace audits were conducted ( $n = 50$ ), while 9% stated that they were not ( $n = 5$ ).

**Table 6. Workplace Internal Audit Practices**

| Workplace Internal Audit Practices    | Participants (n) | Percentage (%) |
|---------------------------------------|------------------|----------------|
| Creation of audit forms               | 12               | 22             |
| Checking audit form items             | 12               | 22             |
| Field audit                           | 8                | 14             |
| Creation of OHS non-compliance report | 5                | 9              |
| Daily reporting                       | 5                | 9              |
| Periodic audits                       | 5                | 9              |
| Not done                              | 5                | 9              |
| Equipment audit                       | 2                | 4              |
| I don't know                          | 1                | 2              |

As shown in Table 6, workplace internal audit practices were reported as follows: the creation of audit forms and item control (22%,  $n = 12$ ); field control (14%,  $n = 8$ ); creation of OHS non-compliance reports, daily reporting, periodic checks, and statements of non-conduct (each 9%,  $n = 5$ ); equipment control (4%,  $n = 2$ ); and “I don’t know” responses (2%,  $n = 1$ ). These findings align with the literature, which indicates that internal OHS audits are carried out by evaluating technical, social, and medical issues, legal requirements, organizational goals, and risk management processes, as well as by examining documented evidence, the roles of OHS professionals, and their development (Inoue, 2024: 1; Wulandari, 2024: 2132; Balkat and Khaleel, 2021: 117–119). In this regard, the themes emerging in the process dimension of previous studies correspond closely to the internal audit practices identified in this research.

Regarding the importance of external audits conducted by the Guidance and Audit Board within the scope of OHS, 98% of participants stated that such audits are important ( $n = 54$ ), while only 2% considered them unimportant ( $n = 1$ ). The literature supports these findings, emphasizing that external audits require high auditor competence and that comprehensive OHS audits contribute to progressive and sustainable improvements in OHS management (Wulandari, 2024: 2132; Petchenko, 2023: 59–63; Subaşı, 2018: 205–206; Yılmaz, 2015: 87–89).

When asked about the conduct of external audits, 67% of participants reported that they were not carried out in their workplaces ( $n = 37$ ), while 33% stated that they were ( $n = 18$ ). This result also reflects existing literature, which notes that although OHS external audits are conducted, their scope and frequency are often insufficient. Some studies even suggest that external audits are either absent or too infrequent in certain workplaces (Subaşı, 2018: 204–206; Karabulut, 2016: 148). Thus, the present study’s finding that 67% of workplaces lack external audits corresponds with the broader scholarly consensus.

The finding that 67 percent of participants could not establish a climate of oversight indicates that internal audits in many SMEs remain largely symbolic rather than transformative. This pattern aligns with lean occupational safety principles, which argue that safety should be embedded in daily workflow rather than treated as a periodic, document-driven activity. Consistent with Ulu and Birgün (2024), who

showed that lean OHS models use visual management, standardized work, and iterative risk assessment to integrate safety into operational processes, the absence of a stable audit climate in the present study suggests that SMEs have not yet moved toward such lean-oriented governance.

Participants' reports that audits are performed merely to "complete documents" further reflect the international critique of compliance-dominated audit cultures, where bureaucratic forms substitute for genuine risk mitigation. Lean OHS frameworks directly challenge this orientation by targeting waste in safety processes, including superficial reporting and reactive corrections. Taken together, the dominance of document-focused audit practices and the inability to sustain an audit climate reveal that inspections in many SMEs remain procedural rather than operational, preventing audits from functioning as continuous improvement mechanisms. The lack of structural features such as standardization, visual management, and iterative risk review helps explain why audits fail to generate lasting behavioral change in these organizations.

**Table 7. Participants' Responses to Workplace Internal Audit Issues**

| Workplace Internal Audit Issues  | Participants (n) | Percentage (%) |
|--|------------------|----------------|
| Failure to establish a climate of oversight                                | 37               | 67             |
| Lack of regular oversight  | 8                | 14             |
| No problem   | 3                | 5              |
| Time problem   | 2                | 4              |
| Unrealistic behavior due to the knowledge that oversight will be conducted | 2                | 4              |
| Insufficient oversight to prevent disruption of work                       | 2                | 4              |
| Discrimination against employees during oversight                          | 1                | 2              |

The participants' responses regarding workplace internal audit problems within the scope of OHS are presented in Table 7. According to Table 7, the responses to internal audit problems are as follows: inability to establish an audit climate (67%, 37 participants); lack of regular audits (14%, 8 participants); no problems reported (5%, 3 participants); time constraints, unrealistic behaviors due to the advance knowledge of audits, and insufficient audits to avoid disrupting work (each 4%, 2 participants); and discrimination against employees during audits (2%, 1 participant).

Participants' observations that employees temporarily comply with safety rules only when audits are announced in advance reflect a clear failure of proactive audit logic. This pattern demonstrates that current audits largely function as lagging-control mechanisms rather than predictive systems. Contemporary OHS models strongly criticize reliance on lagging indicators such as past accident rates and instead advocate the systematic use of leading indicators, including near-miss reporting, safety training participation, behavioral observations, and corrective-action closure rates, as core elements of proactive auditing.

The finding that employees comply with safety rules primarily during announced inspections indicates a compliance logic driven by visibility rather than internalization. This pattern is consistent with systems that rely predominantly on lagging indicators such as past accident records. In contrast,

contemporary OHS models emphasize leading indicators, including near-miss reporting, safety participation, and continuous behavioral observation, as core components of proactive prevention. The limited presence of such mechanisms in SMEs contributes to the persistence of short-term compliance cycles observed in the present study.

In this respect, the present findings are theoretically aligned with recent international evidence syntheses showing that while leading indicators are widely promoted as key tools for accident prevention, their practical integration into audit systems remains uneven and underdeveloped, especially in SMEs (Lloyd's Register Foundation, 2024). The persistence of short-term compliance behavior observed in this study suggests that Turkish SMEs, similar to many global counterparts, have not yet institutionalized leading indicators within their audit and safety management systems.

Examples of responses under the theme of inability to establish an audit climate include the following: Participant M8 stated, *"I see compliance with legislation as something carried out to avoid penalties, and audits as a process aimed at being completed without issues rather than identifying problems."* Participant M24 responded, *"Employees are aware of OHS-related problems; however, audits are not conducted at a level that addresses the root causes of these problems."* Participant M40 remarked, *"I do not think the approach is process oriented. I believe audits are regarded as a tool for obtaining documents."* Participant M50 noted, *"I do not think OHS is taken seriously. Even in the use of PPE there are problems, and audits do not change the outcome."*

Regarding the theme of lack of regular audits, Participant M4 stated, *"Because regular audits are not conducted, employees do not give importance to OHS."* Similarly, Participant M11 remarked, *"I have not witnessed audits being conducted periodically."*

Under the theme of time constraints, Participant M12 commented, *"The time allocated for the audit is not sufficient,"* while Participant M41 stated, *"Because audits are rushed, they are ineffective. The time needs to be better organized."*

For the theme of unrealistic behaviors due to advance knowledge of audits, Participant M2 explained, *"When an audit is announced, everything is kept in compliance until it passes; however, once the audit is over, the previous nonconformities continue."* Participant M32 added, *"OHS only comes to employees' minds from one audit to the next."*

Within the theme of insufficient audits to avoid disrupting work, Participant M33 commented, *"Sometimes the progress of the work is seen as more important than the audit itself,"* and Participant M53 noted, *"Employees think that audits disrupt the work."*

Finally, under the theme of discrimination against employees during audits, Participant M54 stated, *"Personnel are not evaluated according to equal standards during the audit process"*.

In the literature, there are evaluations similar to some of the findings of this study. Research indicates that, in the context of workplace internal audits of OHS, there are cultural problems; that when the timing of audits is known in advance, employee behaviors limit the impact of audits on accident rates; that safe working procedures are not followed during audits; that while measurable and tangible facts are emphasized, less attention is given to intangible issues such as psychosocial risks, which are more difficult to measure; and that employers fail to fulfil their obligations to correct and prevent nonconformities identified during internal audits (Musungwa and Kowe, 2022: 14; Karabulut, 2016: 130; Hohnen and Hasle, 2011: 1025).

**Table 8. Participants' Responses to Workplace External Audit Issues**

| Workplace External Audit Issues                       | Participants (n) | Percentage (%) |
|---|------------------|----------------|
| Problems related to the frequency of audits           | 26               | 48             |
| Problems related to the scope of audits               | 15               | 27             |
| Lack of knowledge and experience among labor auditors | 7                | 13             |
| Unethical approaches                                  | 4                | 7              |
| No problem  | 3                | 5              |

The participants' responses regarding the problems of external OHS workplace audits conducted under the Guidance and Audit Board are presented in Table 8. According to Table 8, the responses to problems related to external OHS audits are as follows: problems concerning the frequency of audits (48%, 26 participants); problems concerning the scope of audits (27%, 15 participants); lack of knowledge and experience among labour auditors (13%, 7 participants); and unethical approaches (7%, 4 participants).

Participants' concerns about auditors' lack of knowledge and experience gain heightened significance when viewed through the lens of ongoing digital transformation in OHS. As recent studies note, digitalization has broadened the audit landscape from traditional physical hazards to include data governance, algorithmic monitoring, real-time reporting, and cyber-physical risk environments, all of which demand interdisciplinary competence (Obasi and Benson, 2025; Akyıldız, 2023). In this context, auditors trained solely in classical regulatory frameworks are increasingly unable to meet the technical, legal, and psychosocial demands of digital OHS systems. The present findings suggest that, without investments in digital literacy and cross-domain training, inspectors remain confined to document-based evaluations, thereby limiting the preventive and transformative capacity of modern audit models in SMEs.

From this perspective, the reported lack of auditor expertise in the current study does not only represent a traditional capacity problem but also reflects a growing digital audit gap. Without sufficient training in data-driven safety systems, auditors may remain limited to conventional document-based audits, thereby weakening the potential of proactive and predictive audit mechanisms in SMEs.

When examining sample responses under the theme of problems concerning audit frequency: Participant M9 stated, *“Due to the shortage of labor auditors, there are long intervals between audits.”* Participant M18 remarked, *“I think that general<sup>1</sup> audits are either not conducted at all or occur at long time intervals.”* Similarly, Participant M23 commented, *“Because audits are not carried out frequently enough, it is not possible to reach the majority of employees.”*

The dominance of audit frequency problems, reported by 48 percent of participants, underscores the structural vulnerability of SMEs, as insufficient inspection frequency weakens both legal compliance and the operationalization of leading-indicator-based safety management, which relies on continuous observation rather than episodic audits. Given SMEs’ already limited internal safety resources, infrequent external audits amplify latent risk accumulation and delay corrective intervention. This pattern aligns with international evidence showing that enterprises subjected only to periodic audits tend to prioritize short-term compliance over long-term prevention. Accordingly, the present findings empirically reinforce the argument that audit frequency and leading-indicator integration must be structurally coupled to shift safety management from reactive correction toward predictive governance. Under conditions of weak internal capacity and irregular oversight, the preventive potential of leading-indicator-based systems remains largely unrealized.

For the theme of problems concerning the scope of audits: Participant M15 expressed, *“I am concerned that audits are too superficial.”* Participant M20 stated, *“Since I observed that detailed, planned, and comprehensive audits are not conducted, I felt that audits were not taken seriously.”* Participant M21 commented, *“I find the scope of audits inadequate, and I believe they should also be supported by scientific methods to ensure validity and reliability.”* Likewise, Participant M22 stated, *“In practice, audits are not based on comprehensive scientific standards. Even if reports are prepared in favour of the employer, nonconformities still persist.”*

When examining sample responses under the theme of lack of knowledge and experience among labour auditors: Participant M17 stated, *“I think labour auditors do not have sufficient sectoral knowledge,”* while Participant M39 remarked, *“When labour auditors are inexperienced, they can be directed in favour of the employer.”*

For the theme of unethical approaches: Participant M19 stated, *“When the labour auditors are acquainted with the employer, fair evaluation is not conducted,”* while Participant M48 added, *“When audits are announced in advance, due to the auditors’ communication with the employer, they prepare reports without conducting their work in a scientific manner.”*

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<sup>1</sup> External OHS audits can be classified into three groups: general, follow-up, and special audits. A general audit is carried out to ensure the implementation of OHS rules required by legislation, with the aim of preventing occupational risks that may arise in the workplace. General audits can be further categorized as initial audits and periodic audits. A follow-up audit is conducted after a general audit, once the time given to employers by labor auditors to address identified deficiencies has expired. A special audit is carried out in cases where the implementation of OHS legislation needs to be verified, either upon notification or complaint, or when deemed necessary following a work accident or an occupational disease (Demir, 2015: 145).

In the literature, there are assessments like some of the findings of this study. Research indicates that labour auditors are not assigned according to their experience in specific sectors; that audit reports do not always reflect actual nonconformities; that audit teams experience conflicts of interest or show bias based on their perspectives; that differences in auditors' professional backgrounds and training affect the quality of audits; that the number of auditors is insufficient; that OHS audit methods have not been adequately studied in terms of measurement properties such as reliability and validity; that consistency among auditors is low; and that both the number and scope of audits are inadequate (Musungwa and Kowe, 2022: 14; Karabulut, 2016: 120; Olcay and Parlak, 2016: 94–96; Demir, 2015: 144–152; Bigelow and Robson, 2005; Stewart and Ware, 1992; McDowell and Newell, 1987; Guyatt et al., 1983; Lipsey, 1983).

**Table 9. Workplace Internal and External Audit Issues and Proposed Solutions**

| Solutions for Workplace Internal and External Audit Problems | Participants (n) | Percentage (%) |
|--|------------------|----------------|
| Increasing the frequency of audits                           | 18               | 32             |
| Establishing a culture of safety                             | 17               | 30             |
| Increasing the number of labor auditors                      | 5                | 9              |
| Improving the quality of audits                              | 4                | 8              |
| Making labor auditors more qualified                         | 4                | 8              |
| Making merit-based appointments                              | 2                | 4              |
| Awareness training   | 2                | 4              |
| Developing work ethics                                       | 2                | 4              |
| No suggestions   | 1                | 1              |

The participants' responses regarding solution proposals for problems in internal and external workplace OHS audits are presented in Table 9. According to Table 9, participants' proposed solutions are as follows: increasing the frequency of audits (32%, 18 participants); establishing a safety culture (30%, 17 participants); increasing the number of labor auditors (9%, 5 participants); improving the quality of audits and enhancing the qualifications of labor auditors (each 8%, 4 participants); merit-based appointments, awareness training, and the promotion of professional ethics (each 4%, 2 participants); and no proposal (1%, 1 participant).

When examining sample responses under the theme of increasing audit frequency: Participant M20 stated, *"It is necessary to increase the frequency of audits through a comprehensive national audit policy,"* while Participant M51 remarked, *"To increase the frequency of audits, targets should be set and the process should be carried out in line with these targets."*

Under the theme of establishing a safety culture: Participant M29 stated, *"In small and medium-sized enterprises, audits should be informative and encourage OHS in order to develop a safety culture."* Similarly, Participant M44 commented, *"In small and medium-sized enterprises, employees should be evaluated with OHS culture scales to ensure the scientific development of such a culture."*

Regarding the theme of increasing the number of labour auditors: Participant M23 stated, *"There is a need to increase the number of labour auditors on a regional basis,"* while Participant M28

remarked, *“The number of auditors must be sufficient to ensure audit effectiveness and expand the audit scope.”*

For the theme of improving the quality of audits: Participant M41 commented, *“To improve the quality of audits, strong and coordinated collaboration with national and international OHS organizations is necessary.”* Participant M45 added, *“An audit system should be established in which flexible working arrangements can also be effectively audited in the context of OHS.”*

Under the theme of enhancing the qualifications of labour auditors: Participant M47 stated, *“Labor auditors should receive training in the specific fields where they are assigned so they can effectively learn sector specific OHS processes.”* Participant M33 noted, *“The training processes of labour auditors should also include international components in order to further improve their qualifications.”*

For the theme of merit-based appointments: Participant M48 remarked, *“Labor auditors should be appointed on the basis of merit, and they should carry out their profession with dedication.”*

Regarding the theme of awareness training: Participant M50 commented, *“OHS training should be organized starting from primary education, tailored to each level and specific needs.”*

Under the theme of promoting professional ethics: Participant M55 stated, *“The work of labour auditors should itself be audited, and those engaged in unethical behaviour should be identified and removed from duty.”*

The finding that 7% of participants reported unethical approaches in external audits gains additional explanatory depth when viewed through the lens of digital OHS ethics. Recent scholarship shows that digital monitoring tools, including IoT sensors, wearables, and AI-supported audit systems, can strengthen safety control while simultaneously heightening ethical risks related to surveillance, data misuse, and consent violations. In this respect, the present results align with El Bouchikhi et al. (2024), who argue that digital OHS systems may erode trust when transparency, worker participation, and data governance are insufficiently defined. Importantly, even in non-digitalized contexts, perceptions of unethical inspection practices undermine procedural fairness and weaken the legitimacy of safety governance. Whether audits are traditional or digitally supported, trust remains the foundational condition for sustaining a healthy safety culture; when inspection processes are perceived as biased, negotiated, or opaque, both compliance and voluntary safety participation decline. These dynamics become even more consequential in digitally mediated audit environments, where surveillance anxieties and governance uncertainties can further erode worker trust.

In the literature, there are assessments similar to some of the findings of this study. Research suggests that OHS training should begin at the primary school level and continue at all stages of education; that scientific studies should be utilized to ensure the reliability and validity of OHS audits;

that a safety culture should be established; that labour auditors should be assigned to sectors based on their experience; that social dialogue, councils, and other advisory mechanisms should function effectively; that an OHS audit system should be developed which allows for flexibility and easy adaptation to external changes; that audit systems should be designed to ensure high enforceability of legislation; and that a balance should be established between the auditors' educational role and their punitive role (Subaşı, 2018: 205–206; Karabulut, 2016: 147–152; Demir, 2015: 144–152; Yılmaz, 2015: 87–89; Bigelow and Robson, 2005; Beckmerhagen et al., 2003).

Taken together, the present findings indicate that SMEs in Sakarya largely operate within a reactive, document-centered audit regime, while contemporary OHS research increasingly promotes lean-oriented, digitally supported, and leading-indicator-driven audit systems. The gap between these two paradigms represents one of the central structural challenges of SME safety governance.

Consistent with Ulu and Birgün (2024), the findings suggest that lean OHS tools could offer practical, resource-sensitive solutions for SMEs by embedding safety into workflow organization rather than burdening firms with excessive documentation. Likewise, as suggested by Obasi and Benson (2025) and Akyıldız (2023), digital OHS applications hold strong preventive potential but require parallel investments in auditor competence, ethical governance, and infrastructural equity. Without such structural alignment, digitalization risks becoming another layer of formal compliance rather than a catalyst for proactive accident prevention.

## **5. CONCLUSION**

The study included 22 participants from micro-scale workplaces, 15 from small-scale workplaces, and 18 from medium-scale workplaces. Findings indicate that 98% of participants consider workplace internal audits important, with 91% reporting that such audits are conducted. Internal audit practices were described as the use of audit forms and checklists, field audits, preparation of non-compliance reports, daily reporting, periodic checks, and equipment control. Similarly, 98% of participants emphasized the importance of external audits; however, 67% reported that these audits were not carried out in their workplaces.

Participants highlighted several recurring challenges in internal audits, including the absence of an audit-supportive climate, irregular and inconsistent practices, time constraints, superficial compliance driven by prior knowledge of audit dates, insufficient audit depth designed to avoid operational disruption, and cases of discriminatory behaviour. Challenges noted in external audits included limited frequency and scope, a lack of sector-specific expertise among labour auditors, and concerns about unethical conduct.

Taken together, these findings point to deeper structural issues in OHS audit systems within SMEs. The persistence of document-oriented and reactive audit practices suggests limited alignment

with contemporary safety governance approaches that emphasize continuous improvement, simplified lean processes, and proactive monitoring through leading indicators. The challenges related to inspector competence become particularly significant in light of the growing integration of digital tools into OHS management, which requires updated technical and analytical skills. Similarly, concerns about fairness and transparency highlight the importance of trust and ethical integrity for audit legitimacy, especially as digital monitoring practices evolve.

The solution proposals offered by participants, such as increasing audit frequency, strengthening safety culture, expanding the number and qualifications of labour auditors, improving audit quality, ensuring merit-based appointments, reinforcing ethical standards, and providing awareness training, are meaningful but may require complementary structural reforms. More integrated models that combine regular monitoring, lean-oriented simplification, enhanced inspector capacity, and digitally supported audit mechanisms may help SMEs address the gaps identified in this study.

Overall, the findings underscore the need for further research on OHS auditing, particularly studies that examine proactive, lean, and digital audit practices in SME contexts. Such efforts are essential for identifying systemic shortcomings and supporting the development of more effective, equitable, and sustainable audit systems that better reflect the evolving realities of occupational safety and health management.

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## APPENDIX

### 1. Interview Form

Dear Participant,

This interview form has been prepared to provide data for an academic research study titled “Inspection in Occupational Health and Safety.” The results will be compiled into a research report.

To protect confidentiality, please do not write your name on any part of the interview form. Thank you for your interest and contribution.

#### PARTICIPANT INFORMATION

|  |   |  |
|--|---|--|
| <b>1. Gender</b>                             | <input type="checkbox"/> Female   | <input type="checkbox"/> Male  |
| <b>2. Age</b>                                | <input type="checkbox"/> Under 25<br><input type="checkbox"/> 36 - 45<br><input type="checkbox"/> 56 and above  | <input type="checkbox"/> 25 - 35<br><input type="checkbox"/> 46 - 55                 |
| <b>3. Marital Status</b>                     | <input type="checkbox"/> Married<br><input type="checkbox"/> Divorced / widowed   | <input type="checkbox"/> Single  |
| <b>4. Educational Status</b>                 | <input type="checkbox"/> I don't have a degree.<br><input type="checkbox"/> Primary school<br><input type="checkbox"/> Associate degree<br><input type="checkbox"/> Postgraduate degree | <input type="checkbox"/> Highschool<br><input type="checkbox"/> Undergraduate degree |
| <b>5. Total Work Experience</b>              | <input type="checkbox"/> Less than 1 year<br><input type="checkbox"/> 6-10 years  | <input type="checkbox"/> 1-5 years<br><input type="checkbox"/> More than 10 years    |
| <b>6. Work Experience in the Institution</b> | <input type="checkbox"/> Less than 1 year<br><input type="checkbox"/> 6-10 years  | <input type="checkbox"/> 1-5 years<br><input type="checkbox"/> More than 10 years    |
| <b>7. Work Experience in the Department</b>  | <input type="checkbox"/> Less than 1 year<br><input type="checkbox"/> 6-10 years  | <input type="checkbox"/> 1-5 years<br><input type="checkbox"/> More than 10 years    |
| <b>8. Your Department</b>                    | .....   |  |
| <b>9. Your Title</b>                         | .....   |  |

|  |       |
|--|-------|
| <b>10. Daily Worktime</b>  | ..... |
| <b>11. Weekly Worktime</b>   | ..... |
| <b>Interview Questions</b>   |       |
| (1) Do you consider internal audit practices important at your workplace within the scope of OHS? Why?   |       |
| (2) Are internal audit practices carried out at your workplace within the scope of OHS? If internal audits are conducted within the scope of OHS, please describe the practices. |       |
| (3) Do you consider the external occupational health and safety audits conducted by the Guidance and Audit Board within the scope of OHS to be important? Why?                   |       |
| (4) Are external occupational health and safety audits conducted by the Guidance and Audit Board within the scope of OHS? Please explain.  |       |
| (5) What do you think are the problems with internal audits at your workplace within the scope of OHS?   |       |
| (6) What do you think are the problems with external occupational health and safety audits conducted within the scope of OHS by the Guidance and Audit Board?                    |       |
| (7) What are your suggestions for solving problems related to internal and external audits?  |       |

| <b>KATKI ORANI /<br/>CONTRIBUTION<br/>RATE</b>                        | <b>AÇIKLAMA /<br/>EXPLANATION</b>  | <b>KATKIDA BULUNANLAR /<br/>CONTRIBUTORS</b>    |
|---|--|---|
| Fikir veya Kavram /<br><i>Idea or Notion</i>                          | Araştırma hipotezini veya<br>fikirini oluşturmak / <i>Form the<br/>research hypothesis or idea</i>   | Asst. Prof. Kemal Gökmen GENÇ<br>Munise DEMİREL |
| Tasarım / <i>Design</i>   | Yöntemi, ölçeği ve deseni<br>tasarlamak / <i>Designing<br/>method, scale and pattern</i>   | Asst. Prof. Kemal Gökmen GENÇ<br>Munise DEMİREL |
| Veri Toplama ve İşleme<br>/ <i>Data Collecting and<br/>Processing</i> | Verileri toplamak,<br>düzenlenmek ve raporlamak /<br><i>Collecting, organizing and<br/>reporting data</i>  | Asst. Prof. Kemal Gökmen GENÇ<br>Munise DEMİREL |
| Tartışma ve Yorum /<br><i>Discussion and<br/>Interpretation</i>       | Bulguların<br>değerlendirilmesinde ve<br>sonuçlandırılmasında<br>sorumluluk almak / <i>Taking<br/>responsibility in evaluating<br/>and finalizing the findings</i> | Asst. Prof. Kemal Gökmen GENÇ<br>Munise DEMİREL |
| Literatür Taraması /<br><i>Literature Review</i>                      | Çalışma için gerekli<br>literatürü taramak / <i>Review<br/>the literature required for the<br/>study</i>   | Asst. Prof. Kemal Gökmen GENÇ<br>Munise DEMİREL |

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