

## **As a Management Function Examination of Audit in Turkish Public Administration Through Official Documents and Reform Proposals**

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### **Extensive Summary**

One of the functions of management is audit. Audit is complementary level in management process. Management and audit complement each other.

The process of examination, control, investigation and guidance over public administration and its external partners is called as public audit. Public audit systems consists of audit units, audit staff and regulatory infrastructures. Turkey has a unique and established a public audit system. However, there are problems of Turkish public audit system. To solve these problems there have been some legal amendment activities and similar efforts and also projects and reports have been arranged within the process. The aim of this study is to reveal the analysis and proposed solutions to the problems of the public audit system mentioned in these projects and reports.

Main projects and reports, prepared with the official appointments, are; The VIII. Five-Year Development Plan, The Central Government Organization Research Project Board Report, The Public Administration Research Project General Report, The Turkish Public Administration of Inspection and Internal Audit Research Project and The Neumark Report.

In this study the projects and reports are examined using literature scanning and content analysis method. At the result of this analysis it is emerged that public audit system in Turkey is processing ineffective and inefficient as well as irregular.

Looking at the documents generally, it is seen that there have been similar problems and solution proposals since the beginning.

In general, it has been revealed the problems in the documents such as the absence of independency in public audit, the absence of unity in the legislation, the absence of standard in the reports, the absence of a common system in the structure of audit units, the absence of coordination, cooperation and exchange of information between the audit units, and the absence of well-planned and programmed audits.

The proposals, in the documents, to solve the existing problems are as follows; regularization of audit services to a single and open system, highlighting the guidance activities, increasing the technical level of auditing, carrying out effectiveness control in addition to the legality control, the use of the performance audit and system-based audit techniques, creating of audit and report standards, monitoring of audit reports and processing according to the results, the cooperation and coordination between the audit units, fixation of audit independence principle, diminishing uncontrolled areas, controlling the central units too, and carrying out the controls in planned and scheduled basis, creating of audit services classes and giving importance to the academic studies.