

Chapter 5

AN EVALUATION ON THE NEW ROLE OF THE COURT OF ACCOUNTS IN THE FRAMEWORK OF THE NEW COURT OF ACCOUNTS LAW NO. 6085 IN PUBLIC EXTERNAL AUDIT

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1. INTRODUCTION

The Court of Accounts is one of the institutions playing the most important role in government accounting and has a great responsibility for external auditing. Until the present day, the role of the Court of Accounts is guided by four main laws.

Pursuant to these four laws, the acquisitions obtained with respect to external audit are as follows in general terms (<http://kontrol.bumko.gov.tr>, 2017):

- Law No. 1050 on General Accounting (1927)
 - It was known as the Constitution of public finance management.
 - It contains key issues with respect to budget, responsibilities and liabilities, public accounts and public expenditures.
 - It covers the budgets of administrations with general and added budget.
 - The accountability responsibility is determined to be assumed by accountant.
 - The accountant is also responsible for the conformance of his financial transactions to legislation.
 - The accountant is responsible against Turkish Court of Accounts.
- Law No. 832 on Turkish Court of Accounts (1967)
 - 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 government 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.

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auditing standards and current audit methodologies It is envisaged that it will be implemented with due diligence. In the audits to be performed by the Court of Accounts; public considering international standards the compliance of the financial transactions of the administration with respect to income, expenses and goods, the financial report and With the accuracy and reliability of their tables, these financial transactions and the systems that produce the accounts are efficient and whether they work effectively or not should be checked. Within the framework of the new role of the Court of Auditors, the purpose of regular auditing is to determine whether public administration accounts and transactions, financial reports and declarations are in compliance with international auditing standards. According to the new government accounting organization, the audit area of the Court of Auditors has expanded. For example, banks such as Ziraat Bank and Halkbank have started to be audited by the Court of Accounts. In the new system, the Court of Accounts conducts performance audits as well as regular audits. However, the Court of Accounts' authority to exercise its authority has been abolished. In addition, a new unit was created under the name of the Report Evaluation Board within the Court of Accounts. This unit re-evaluates reports from government agencies. As a result, the Court of Accounts is reporting the parliament by its latest form. In addition, there has been a change in the understanding of responsibility of public institutions. In the old system, only the accountants at the institutions were accountable to the Court of Accounts. In the new system, management's responsibility principle has been adopted. Furthermore, transparency in public accountancy, annual reports of public institutions and audit reports of the Court of Accounts are shared with the public via the internet.

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