

EUROSAI TASK FORCE ON AUDIT AND ETHICS
“Seminar on Methods and Measuring Tools to Audit Ethics”

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OPENING SPEECH

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Accounts**

DISTINGUISHED GUESTS AND DEAR COLLEAGUES

I would like to express my pleasure in welcoming you and hosting this seminar in which the methods and measuring tools to audit ethics will be discussed in Ankara. I hope that you will find a peaceful and comfortable working environment in order to carry out fruitful works throughout the seminar.

ESTEEMED GUESTS,

With the new public management understanding, such concepts as transparency and accountability, citizen-oriented service production, service quality and institutional performance have become rising values. The key essential of successful implementation of these concepts is the promotion of ethical management structure in public administrations.

Ethics in terms of public administration concerns to which code of conduct public officials should follow in the provision of public services. Fundamental expectation of citizens is that public services are provided in compliance with public interest, legislation, objectivity, integrity, transparency, accountability as well as the principle of using public funds in an economic, effective and efficient manner. Failure of public officials in meeting this expectation in line with these principles will cause public administration to lose public trust and credibility. If solution approaches to the prevention of corruption in public administration are analysed, the necessity of establishing and promoting ethical management culture as a system comes out.

DEAR COLLEAGUES,

All individuals and all parts of the society have roles in spreading ethical conduct as well as developing and maintaining ethical culture. In this respect, the audits conducted by supreme audit institutions (SAIs) play a key role in the development and strengthening of an ethical management culture in public sector. SAIs are able to draw the attention of the public and the Parliament through their reports.

SAIs can also contribute to the development of ethical management culture by sharing unethical practices they come across in the audits with the Parliament and the public. Ethics audits to be conducted by SAIs can also make contributions to the development of a governance model in the audited entities and accordingly, to the improvement of organisational performance. Therefore, SAIs should primarily determine the professional code of conduct for the auditors and ensure that auditors act in accordance with this code of conduct. Afterwards, determination and publication of the codes of conduct for public officials should be encouraged in the audits and establishment of surveillance mechanisms for the implementation of these codes in the public administrations should be ensured.

In this regard, I want to emphasize that the Turkish Court of Accounts is sensitive to the adoption of codes of conduct.

DISTINGUISHED GUESTS

As you know, the fundamental mission of the EUROSAI Task Force on Audit and Ethics is to promote the importance of ethical conduct and integrity both within the SAIs and across the public administrations. I think that it is a very important mission.

In particular, sharing of international good practices and experiences in the field of ethical management and ethics audit with the community of SAIs is a significant work. It can constitute a reference work for each country and improve their management and audit approaches.

It is worthy of respect that the Task Force does not remain limited to EUROSAI but communicates with such organisations as ASOSAI, AFROSAI, IDI, OLACEF etc. as well as external experts in all areas needed. We became a member of this Task Force in 2013 and we will not fail to provide all kinds of support both as staff and as institution. Mission reports prepared by the auditors participating in the meetings of the Task Force are presented to the attention of the TCA staff in electronic environment. On this occasion, I would like to express

my thanks and appreciation to those who have contributed to the active working of the EUROSAI Task Force on Audit and Ethics so far.

ESTEEMED GUESTS,

Being a supreme audit institution and conducting audits in the name of the Turkish Grand National Assembly, TCA is a constitutional body that is equipped with the duty and authority of delivering final judgments and can act objectively owing to its independence. In this respect, TCA has carried out its audit tasks and fulfilled its judicial functions successfully since 1862 when it was established. I would like to state that we, as TCA, attribute a great importance to the development of ethics culture both within our institution and in our audit activities in the public administrations. To be a model in the establishment of code of conduct in the public sector, the professional code of conduct for the TCA auditors was approved and published in 2011.

Within the framework of the 2015-2018 Human Resources Management Strategy of the TCA, the followings are planned;

- Establishment of an ethics commission within the TCA with the aim of providing recommendations and guidance for the problems encountered by the TCA staff with respect to the ethical conduct principles as well as contributing to the establishment and development of ethics culture,
- Organisation of training and information activities in TCA so that the staff can be aware of their rights and liabilities and adopt professional ethics and discipline consciousness
- Internal arrangements with the aim of clarifying responsibilities and procedures with respect to the discipline, whistleblowing and complaint processes,
- Making the TCA staff sign an ethical commitment contract when they are recruited.
- Preparation of the Ethics Implementation Guide of the TCA.

In our audits, if violations of ethical conduct rules described by the laws are identified, these findings are included in the audit reports, relevant audited entity is informed and replies are received. In cases where such violations lead to public loss, they are addressed in the judicial reports and it is ensured that final judgments are taken about those responsible.

As TCA, we also regularly provide support to the planned works of the Council of Ethics for Public Officials that has a leading role and responsibility in the development of an ethical culture in the public administration of our country.

WHILE CONCLUDING MY SPEECH,

As the Turkish Court of Accounts, we are more than pleased to provide all kinds of support to the EUROSAI Task Force on Audit and Ethics and to host this seminar. I strongly believe that the resulting outputs of this seminar will lead and guide world's SAIs to carry out audits on ethics.

Thanks to all SAIs that attend and contribute to this seminar.

I wish a successful seminar for all.

Thank you very much.