

Public Auditing Institution Law

Law No: 5521

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PART ONE General Provisions

Objective

ARTICLE 1- (1) The objective of this law is to constitute State Audit Institution in order to examine, investigate and make recommendations to the administration concerning the complaints of real or legal entities regarding impediment of administration within the framework of the qualities designated in the Constitution of Republic of Turkey; attitudes and behaviours, all kinds of actions and procedures of administration within the understanding of justice, coherence to respect to human rights, and the law.

Scope

ARTICLE 2- (1) This Law scopes the provisions regarding establishment, duty and working procedures of Public Auditing Institutions and provisions concerning qualities, choices, personal rights of Public Chief Auditors and Public Auditors, and personal rights and appointments of the institution staff.

Definitions

ARTICLE 3- (1) Terms used in this Law;

- a) Institution shall be considered Public Auditing Institution,
- b) Board shall be considered Public Auditing Board,
- c) Auditorship shall be considered Auditorship of Public Auditing Institution
- d) Chief auditor shall be considered Public Chief Auditor,
- e) Auditor shall be considered Public Auditor,
- f) General Assembly shall be considered General Assembly of Grand National Assembly of Turkey,
- g) Presidency shall be considered Presidency of Grand National Assembly of Turkey,
- h) Commission shall be considered Joint Commission including of members of Petition Committee of Grand National Assembly of Turkey, and Human Rights Examination Committee of Grand National Assembly of Turkey,
- i) Administration shall be considered public institution and social security institution within the context of central government, administrations related to local administrations, local administrative associations, institutions with circulating capital, funds established by laws, institutions having state legal entity, institutions of which more than fifth percent capital belongs to state and partnerships and establishments related to them, vocational institutions like public institutions, legal entities who executes public service.

(2) President, Deputy President, Spokesman and Clerk of Joint Commission, established by members of Petition Committee and the Human Rights Examination Committee.

PART TWO

Establishment, Duty and Working Principles

Establishment

ARTICLE 4- (1) In order to fulfil the duties designated in this Law Public Auditing Institution is established. Public Auditing Institution, which is attached to TGNA Chairmanship, has public entity and its own private budget. The centre of the Institution is in Ankara.

(2) Institution is consisting of Auditorship and the Board.

(3) A Chief Auditor, maximum 10 auditors, general secretary, experts and assistant experts shall work in the institution.

(4) Institution might open a bureau where it is found necessary.

Public Auditing Institution, duties; meeting and decision quorum

ARTICLE 7- (1) The institution is consisting of a Chief Auditor, Deputy Chief Auditor and auditors.

(2) Duties of the institution are as follows:

- a) To prepare regulations regarding the application of Law,
- b) To prepare annual report,
- c) To prepare special report without waiting for annual report for necessary issues.
- d) To announce the reports to public.

(3) Chief Auditor shall act as a chairman of the Board. Deputy Chief Auditor shall act as a chairman in absence of Chief Auditor.

(4) The Board shall gather under the chairmanship of the Chief Auditor with the participation of three fifth of the auditors. Board shall take decision with the absolute majority of its all members.

Work principles

ARTICLE 8- (1) Chief Auditor shall provide cooperation among auditors and enable them to work in a harmonious manner.

(2) Auditors shall work and make suggestions, alone, concerning the issues and/or areas, which, they are charged by the Chief Auditor, except the issues which is needed to be examined by the committee

(3) Provisions regarding issues, which will be settled by the committee and issues and/or areas that the auditors shall be charged by Chief auditor; provisions regarding division of labour among themselves and cases regarding the application of this Law shall be set with a regulation which will be adopted and put into force by Committee.

Duty

ARTICLE 9- (1) The institution shall be in charge of examining, investigating all kinds of acts, procedures, attitudes and behaviours of the administration and making recommendations to the administrations, upon the complaint regarding the course of the administration, within the framework of the qualities designated in the Constitution of Republic of Turkey within the aspects of coherence to respect of human rights, law and justice.

(2) However;

- a) Proceedings which the president of country conducts alone; the decisions and orders which he signed,
- b) Proceedings regarding the use of legislative authority,
- c) Proceedings regarding juridical actions and actions and proceeding of judicial members,
- d) Absolute military service actions of Turkish Armed Forces (TSK) shall be out of the Institution's duty.

Independency

ARTICLE 12- (1) No body, office, authority or person shall give orders and instructions; send circular; make recommendations to Chief Auditor and auditors regarding their duties.

Term of Office

ARTICLE 14- (1) The term of office of the Chief Auditor and auditors is five-year.

Part Three

Application to the Institution and the proceedings to be conducted

Application and application procedure

Article 17-(1) Real and legal entities can apply to the Institution. **Foreigners' right to apply may be used depending on reciprocity principle.**

(2) Application shall be made with a petition in Turkish including the applicant's name, surname, signature, residence address or job address; if the person is a legal entity the petition should include title of the entity, residence address, signature of the authorized person and the document of his/her authorization. Application can be made electronically or with other communications devices, following the conditions, which shall be designated in the regulation, is provided.

(3) Applications which;

- (a) do not include a specific subject,
- (b) include disputes, adjudicated by jurisdiction bodies or settled by jurisdiction bodies.

- (c) do not fulfil the conditions designated in second clause,
- (d) have the same reasons, subjects and parties and those, which are concluded previously, shall not be investigated.

(4) Applications can be made through Governorates in provinces and through sub-governors in sub provinces.

(5) No fees are taken for the application.

(6) Applications can be made within the ninety days from the date of the notification for the administrative proceedings; from the date of the acquisition for the administrative actions, attitude and behaviours. Date of the application is the date when the petition is submitted to the Governorate, sub-governorate or Institution; date of receive of the petition to the Institution is valid in other situations.

(7) Application, which is made within process of filing a suit, halts the process of file which is already begun.

Requesting information and document

Article 18-(1) It is obligation that information and documents regarding the investigation and examination issue, requested by Institution, have to be provided within thirty days from the date of the notification of this request. Disciplinary investigation is conducted regarding those who do not provide information and documents requested, without submitting a good cause within this period. Disciplinary investigation is conducted by the relevant authority upon recourse of Chief auditor or auditor.

(2) However, Information or documents considered as state secret or commercial secret may not be provided, provided that submitting of grounds by the highest authority or board of authorized authorities.

Assigning Expert and hearing witness

Article 19-(1) Chief Auditor or auditors may be assigned regarding the issue of investigation and examination.

Examination and investigation

Article 20-(1) Institution shall conclude the examination and investigation application within six months, at latest from the application date.

(2) Institution shall inform the relevant authority and applicant on the outcome of the examination and investigation application and its recommendations, if it has.

(3) Relevant authority shall inform the Institution on grounds of the decision within thirty days, if the Institution does not deem- the proceeding, which is established in accordance with recommendations of Institution, or solution which is recommended by the Institution- applicable.

Recommencement of filing a suit process

Article 21-(1) In case application is rejected by the Institution, filing suit process, which is halted, recommences, after the notification of reasoned rejection decision to person in question.

(2) In case application is deemed as appropriate and accepted, filing suit process, which is halted, recommences, upon the recommendation of the relevant authorized Institution providing that the applicant does not establish a proceeding or in an action within thirty days.

(3) In case the Institution can not conclude the examination and investigation application within six months from the date of application, filing suit process, which is halted, recommences where it is halted.

Board Reports

Article 22- (1) The Board prepares and submits a report including the activities implemented, and recommendations, to the Commission at the end of every calendar year. The Commission shall review and summarize this report; include its convictions and opinions about the report, and send to the Ministry for the submission of the report to the Board. Commission report shall be consulted in the General Assembly.

(2) Annual report of the Board shall be announced to the public by publishing in the Official Gazette.

(3)The Board announces the issues, which deemed as useful to be announced, without waiting the annual report.

Power of Making Declaration

Article 23- (1) Chief auditor has authority to make declaration regarding the activities of the Institution. Chief auditor may transfer this power to deputy Chief Auditor.

