

Hi to all,

My name is Büşra LÜLECİ TORUN. I am the principal auditor and have been working for the TCA for 17 years. Now I am the leader of the SDG audit team of the TCA. My colleagues Mr Kadir YÜCEL and Mr Necip BİLGİN who are the team members, are joining the meeting as the participants.

Before starting my presentation, I would like to express my pleasure on behalf of the Turkish Court of Accounts, being part of such a deep-rooted but young value added but promising initiative.

As you all know recent developments have revealed that it is impossible to ignore or not to take into account the SDGs particularly for the SAIs because the SDGs start to become an inevitable aspect of audit work day by day and even seems to locate in the heart of our work in the near future. For this very reason, the SAIs should stay relevant to the SDGs and try to find proper ways to transfer the SDGs to the audit work as much as possible.

We, as the TCA, is attributing great importance to the 2030 agenda and the SDGs as well. And we are quite aware of the evolving role of SAIs especially according to the INTOSAI Strategic Plan and the Moscow Declaration. While preparing our strategic plan, the relationship between SDGs and SAIs envisaged in the INTOSAI strategic plan and the need to reflect this relationship to the audit work have always been taken into consideration primarily. And the TCA has begun to take necessary concrete steps to meet the requirements stemming from the 2030 Agenda.

Furthermore, the TCA has played an active role in ASOSAI about establishing a working group on SDGs. ASOSAI has set up a special commission to prepare a feasibility report regarding the possible WG on SDGs. TCA also takes part in this commission and contributes to the work remarkably.

When it comes to what the TCA has done so far:

Taking into account all these considerations, The TCA conducted an audit on the preparedness of the SDGs in Turkey. The Audit was carried out in line with the 7-Step model proposed by INTOSAI. The main sources we followed during the audit process are the “Guidance for Theme Based Audits” prepared by the TCA and “Auditing Preparedness for Implementation of Sustainable Development Goals: A Guidance for Supreme Audit Institutions” prepared by IDI-KSC. In this audit we assessed to what extent the legal base and the infrastructure of Turkey is ready for the achievement of the SDGs. According to our audit findings, Turkey has the

necessary infrastructure to implement SDGs, monitor the global indicators and evaluate results, but there is still room for improvements in some areas. (For example, further works are needed on the adaptation of the policies in the development plan; there is a need for a roadmap for unproduced indicators.) We finally prepared the audit report named as “Evaluation of Preparation Processes for the implementation of the Sustainable Development Goals”. It is now going through the process of quality check. It will be published in the following month.

Now the TCA focuses on the audit of the implementation of the SDGs. Before the ISAM was published by the IDI, the TCA selected the audit topic bearing in mind the selection criteria: mandate, significance, auditability, audit capacity, audit impact in line with the international auditing standards. We submit three suggestions about the audit topic to the Presidency of the TCA. And the TCA decided on conducting a SDGs implementation audit on the renewable energy policies of Turkey. (we have a national goal and indicator related to the SDGs 7.2 affordable and clean energy: By 2030, increase substantially the share of renewable energy in the global energy mix)- (our national goal is: raising the total share of the electricity generation from the renewable energy sources up to the level of thirty percent %30) Now we are at the planning stage and engaging in preparing the requirements of this stage. (the definition of objective and the scope of the audit, the methodology, the audit matrix...) There is an ISAM in our hands and so many questions on our minds!

In terms of the activities and the outputs of the working group, our expectations and suggestions are:

- Primarily to contribute to and enhance the ISAM model. (by establishing a project group)

Issuing guides, booklets, recommendations and any other user-friendly manuals shedding a light on the ISAM model and supporting SAls to make progress in the SDGs implementation audit.

We would like to express that as the TCA, we would be delighted to be a participant or leader in such a project group that will be set up to contribute to the ISAM model.

- to support the SAls who have not carried out a preparedness audit yet (at least in terms of communication and the sound flow of information)
- to lead or coordinate cooperative audits about the implementation of the SDGs.

- to raise awareness among SAIs about the evolving role of SAIs in the face of SDGs.
- In order to reach more people, redesigning the webpage and making it more attractive and user friendly.
- To adopt knowledge sharing and professional cooperation as one of the key principles of the WG.
- To keep the communication network alive with other relevant initiatives particularly with the regional ones so that we can create more synergy and feed each other.
- About covid-19, as some of us know that a project group on “Audit of responses to Covid-19 pandemic” has been established within EUROSAI. For the sake of providing flow of information, we may keep in touch with this project group especially in terms of SDG 3 the epidemic disease, treatments and the measurements.

I would like to thank the secretariat for providing us with such an enabling platform to share our ideas and experiences. We are ready to work co-ordinately and cooperate professionally in all terms.

That’s all I have to say. Thank you for your listening.