

**PUBLIC SECTOR RESEARCH REGARDING THE FULFILLMENT OF INTERNAL CONTROL  
ACTIVITIES\***

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**ABSTRACT**

The internal control activity, when applied effectively in a governmental agency or private institution provides the efficiency of the process and it is a profession that takes place in social life and has been applied by corporations worldwide. Especially nowadays, the concept of internal control has undergone a rapid change by taking a variety of tasks, along with advancements in technological, social and economical areas. Concept of audit has enriched with the concepts of risk management, internal control, internal audit and external audit. In this article, the concept of internal audit and its species, internal audit-internal control relation have been handled and results of a research which aims to investigate the fulfillment of internal control activities in the public university is evaluated. To do that, a questionnaire has been implemented to academic and administrative staff of public university.

**Key Words:** Internal Control, Internal Audit, public university

**ÖZET**

İç kontrol faaliyeti, etkin olarak uygulandığında kamu kurumu veya özel bir kurumda süreçlerin verimliliğini sağlayan ve dünya genelinde kurumlar tarafından uygulanan sosyal hayatın içinde yer almış bir uzmanlık alanıdır. Özellikle günümüzde iç kontrol kavramı teknolojik, sosyal ve ekonomik alandaki gelişmeler ile birlikte çeşitli görevler alarak hızlı değişimler yaşamıştır. Denetim kavramı, bu değişimleri risk yönetiminde, iç kontrol, iç denetim ve dış denetim kavramları ile zenginleşmiştir. Bu makalede, iç denetim kavramı, türleri ve iç kontrol- iç denetim ilişkisi ele alınmıştır ve bir kamu üniversitesinde iç kontrol faaliyetlerinin uygulanma düzeyinin belirlenmesine yönelik hazırlanan anket çalışmasının sonuçlarına değerlendirilmiştir. Bu amaçla hazırlanan anket formu bir kamu üniversitesinin akademik ve idari personeline uygulanmıştır.

**Anahtar Kelimeler:** İç Kontrol, İç Denetim, Kamu Üniversitesi

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### INTRODUCTION

The concept of control in the most simplest sense, can be expressed as the re-examination of the actions taken by someone else. Control is simply systematized as observing, counting and control of transactions made. Then, it has been applied in various areas as internal control and internal auditing. This worldwide developed control system has been quickly implemented in internal control system of public sector and has created efficiency and effectiveness of institutions which have undergone this transformation.

Internal control which is carried out effectively provides improvements and efficiency in management process. Therefore institutions, which implement internal control system effectively, strengthen their institutional framework and structure. Such internal control systems help institutions perform their functions effectively and efficiently by avoiding losses and leakage and providing risk reduction.

The aim of this study is to upgrade the activities of internal control in public sector which are started to be implemented recently. To do so this paper sets out and evaluates opinions and suggestions of public university personnel regarding to implementation of internal control activities in public sector and accordingly creates suggestions to make internal control activities more effective in public university. The first section focuses on the concept and types of internal audit, the second section explains the relation between internal audit and internal control, the third section illustrates the internal control-internal audit relation and the final section discusses the results of the research, which is conducted on university staff.

### CONCEPT AND TYPES OF INTERNAL AUDIT

Internal audit can be defined as a process of investigation and reporting to top management regarding to effectiveness and compliance of business activities, reliability of all kinds of information and effectiveness of controls in finance, accounting and all other areas (Tum,2010:21).

The Institute of Internal Auditors define internal audit as “ an independent, objective assurance and consulting activity designed to add value and improve an organization’s operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance process.” (Can,2013:4). According to European Confederation of Institutes of Internal Auditing, internal auditing comprises an organization’s all activities regardless of its inner bounds and geographical limitations (Acar et2009:90).

Internal audit is an independent and objective assurance and consulting activity, which is designed to assess whether public resources are used and administered efficiently, effectively and carried out to add value and improve activities of public administrations (Alici,2008:225). In any case, existing internal audit practicing vary significantly from each other due to cultural and economical factors (O’Regan,2003:8).

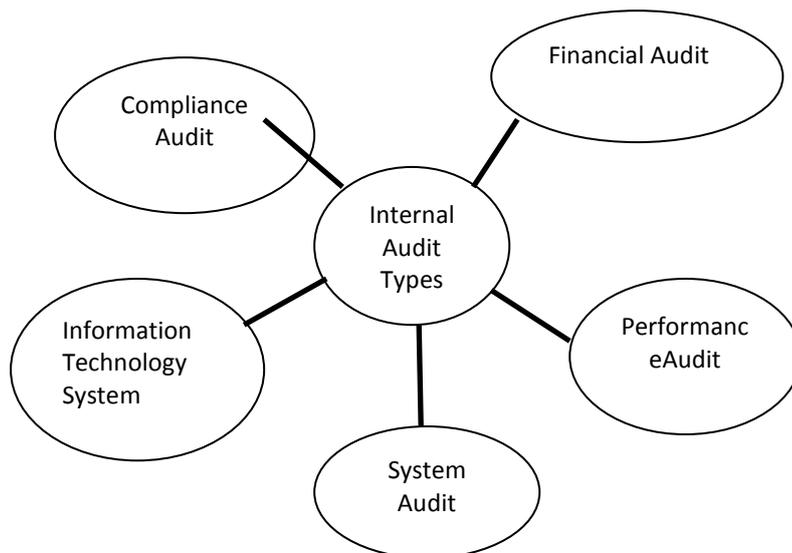


Figure 1: Types of Internal Audit

The types of internal audit are divided into five components listed as: performance audit, system audit, financial audit, information technology audit and compliance audit.

#### **Performance audit**

Performance audit is the control of the extent to which the specified targets are reached by using certain measures as a stage of performance management. It mainly depends on the principles of holding managers responsible from their authority and managing public resources rationally (Demirel,2013:370). Performance audit covers all aspects of the audit and evaluates performance and management of the auditee in terms of efficiency and effectiveness and makes suggestions about performance improvement(Ataoglu,2010:50).

#### **System audit**

System audit is the detection of deficiencies, investigation of the quality and compliance, the measurement of the efficiency and sufficiency of resources by analyzing the activities of unit inspected(Ulugay,2010:49). In other word, by the means of system audit, it is aimed to analyze the activities of unit inspected with an approach, which contributes to the organizational structure, determine the deficiencies, investigate the quality and compliance, and measure the sufficiency of resources and methods applied(Gönenc,2011:29)

#### **Financial audit**

Financial audit is the audit of financial statements in aspects of reliability and accuracy based on the results of assessment of financial audit, the accounts and transactions of public administration and the evaluation of the financial management and control systems ( Özhan,2012:106).

It is the evaluation of accuracy in account and transaction upon revenue, expense, asset and liabilities and reliability of financial system and financial statements. Expenditure, decisions in financial transactions are evaluated and inspected based on objectives and policies, development plan, strategic plan and performance program (Dogan,2009:89).

#### **Compliance Audit**

Compliance audit is the investigation of company's adherence to control measures and methods(procedures) determined by the top management in financial and non-financial transactions. There all transactions are in the subject of the audit and all control measures and methods(procedures) constitute the scale of the audit. As it is seen, compliance audit is the aspect of the internal audit, which is related to the measurement and evaluation of the internal control system. The result of the audit is reported to top management(Elitaş,2004:222).

This type of inspection covers all parts of administration. It comprises of inspection of the compliance to performance program in issues such as expenses made by management, development plans, annual programs and also includes the controlling of spending based on compliance with legislation(Doğan,2009: 89).

#### **Information technology audit:**

Information technology audit is the process of inspecting the information technology system, collecting and evaluating the required evidences and reporting the results about information technology system and sufficiency of related control activities to provide an objective assurance for reaching the company's objectives (Kavakoglu,2010:26)

This type of audit is also used to evaluate the accuracy and sufficiency of information and data stored in the supervised information system. The security of the information system can be defined as the degree of preventing the misuse, destruction and distortion of stored data (Çetinoglu,2007:18).

### **INTERNAL AUDIT-INTERNAL CONTROL RELATIONSHIP**

Internal control and internal audit are the concepts people are confused about its difference and often use wrongly. The main point that leads to the difference is that internal audit is an objective and independent activity that is carried out internally or provided as a consulting activity, assesses the effectiveness of internal controls, evaluates and minimizes the control risk (Dibo,2007:53).

Establishing an effective internal control system, operating and monitoring the system properly are under the responsibility of the management. No matter how carefully and in detail designed, no internal control mechanism can provide definite assurance with regard to revealing and preventing the mistakes.

Therefore, management must monitor and review the efficiency of the internal control system regularly (Kulak,2009:40).

The managers can obtain the information about the quality of internal controls from the report of the internal audit that is formed as the part of internal control. In other words, internal audit provides information about the internal control, evaluates it and makes suggestions to management(Tek et al.,2004:6).

While internal control system comprises the internal audit in broad sense, it consists of control activities except auditing in narrow sense. Also, internal audit which is a part of internal control includes not only financial control but also all factors of internal control (Kızılboga et al., 2013:226).

Internal audit aims to develop the internal control system by evaluating the effectiveness and sufficiency of the system. What the concepts of effectiveness and sufficiency means to internal auditor is very crucial. The sufficiency of internal control system means existence of qualitatively and quantitatively enough control mechanisms developed by internal control system (Elitaş, 2004:221).

Internal audit provides information, makes evaluations and gives suggestions to management concerning to sufficiency, effectiveness and operations of internal control system. Internal auditors do not get involved in process improvement or implementation and decision of internal control choose. Top management is responsible from setting up and implementing the internal control effectively. Top management can receive the opinions from internal auditors regarding formation of the internal control system and principles (Çıplak, 2009:130).

### INVESTIGATION CONCERNING FULFILLING OF INTERNAL CONTROL ACTIVITIES IN PUBLIC SECTOR

The purpose of the research is to provide information about the implementation of the internal control activities in public sector and obtain the opinion of the academic and administrative staff about internal control system and evaluate their suggestions. It aims to reveal what understood from internal control activities and clarify extent to which internal control activities are implemented in public sector. In this context, a survey is conducted to academic and administrative staff of a public university.

#### Scope of the research and method of data collection

The academic and administrative staff that work in a public university is the scope of the fieldwork. This research is made in the first time because regulations and practice in this regard are newly adopted in the organization. In this process, a research has been made to obtain information on the progress of the process. The problems that has been encountered in the process of system and related solutions must be determined according to the opinions of academic and administrative staff. Therefore, a survey has been conducted to university staff to collect data regarding to the implementation of the internal control in public sector. The questionnaire form consists of two main parts. First part is prepared to present the demographic characteristics of the staff, and second part is prepared to determine the views of university staff about the implementation of internal control activities. 230 questionnaires were distributed to students and 154 questionnaires provided return and 2 of them were not included in the analysis because they were incomplete. 152 questionnaires have been analyzed in this research.

#### Research Findings and Comments

This section includes the research findings and comments regarding to implementation of the internal control activities.

**Table 1.** Demographic features of the staff

Gender	Frequency	(%)	Workspace	Frequency	(%)
Male	101	66.4	Academic Staff	57	37.5
Female	51	33.6	Administrative Staff	95	95
Education Level	Frequency	(%)	Length of Service	Frequency	(%)
High school	11	7.2	0-5	48	31.6
Associate degree	15	9.9	5-10	48	31.6
Undergraduate	76	50.0	10-15	14	9.2
Master's degree	29	19.1	15-20	14	9.2
Doctorate	21	13.8	20 and upper	28	18.4

As seen in table 1, 66.4%(101) of participants are male and 33.6%(51) of participants are female. As a result, majority of participants are male.

When the education level of participants is considered, 7.2%(11) of participants are high school graduate, 9.9%(15) of participants have associate degree, 50% (76) of participants have undergraduate degree, 19.1%(29) of participants have the master’s degree and 13.8%(21) of the participants have graduated from a doctoral program. As a result, half of the participants are bachelor.

37.5% (57) of participants are academic staff, while 62.5%(95) of participants are administrative staff. Therefore, the participant consists mostly of administrative staff.

Participants who have seniority between 0 and 5 years and seniority between 5 and 10 years, consists equally of %63,2(96), %9.2(14) of participants have worked between 10 and 15 years .Also, the same number of participants have worked between 15 and 20 years and %18.4(28) of participants have worked 20 years and upper at the university. According to these results, most of participants have worked at the university for 0-10 years.

**Table 2.** Mission, vision and targets have been expressed clearly

Mission, vision and targets have been expressed clearly.	Frequency	Percentage(%)
Strongly disagree	15	9.9
Disagree	34	22.4
Indecisive	24	15.8
Agree	61	40.1
Strongly agree	18	11.8
Total	152	100.0

9.9% (15) of 152 participants strongly disagree with the claim, 22.4%(34) of the participants disagree with the claim, %15.8 (24) of them are indecisive, %40.1 (61) of the participants agree with the claim and %11.8 (18) of participants strongly agree with the claim. The result of the proposition indicates that the most of participants agree with the claim that mission, vision and targets have been expressed clearly.

**Table 3.** Factors of measurability, accessibility, relevance and continuity are considered when the targets are set

Factors of measurability, accessibility, relevance and continuity are considered when the targets are set	Frequency	Percentage(%)
Strongly disagree	12	7.9
Disagree	29	19.1
Indecisive	33	21.7
Agree	64	42.1
Strongly agree	14	9.2
Total	152	100.0

7.9% (12) of participants strongly disagree with the claim, 19.1% (29) of participants disagree with the claim, 21.7% (33) of the participants are indecisive with the claim, 42.1%(64) of the participants agree with the claim and 9.2%(14) of participants strongly agree with the claim. The result of the claim shows that a considerable majority of participants agree with the claim that factors of measurability, accessibility, relevance and continuity are considered when the target are set in the university.

**Table 4.** The knowledge, experience and qualifications which staff must have are defined for each task

The knowledge, experience and qualifications which staff must have are defined for each task	Frequency	Percentage(%)
Strongly disagree	23	15.1
Disagree	35	23.0
Indecisive	29	19.1
Agree	52	34.2
Strongly agree	13	8.6
Total	152	100.0

%15.1(23) of the participants strongly disagree with the claim, %23.0 (35) of participants disagree with the claim, %19.1(29) of participants are indecisive with the claim, %34.2(52) agree with the claim and %8.6(13) strongly agree with the claim. According to this result, the large number of participants agree with the claim that the knowledge, experience and qualifications which staff must have are defined for each task.

**Table 5.** The required actions have been made to have professional competence

The required actions have been made to have professional competence	Frequency	Percentage(%)
Strongly disagree	26	17.1
Disagree	36	23.7
Indecisive	40	26.3
Agree	42	27.6
Strongly agree	8	5.3
Total	152	100.0

17.1%(26) of participants strongly disagree with the proposition, 23.7% (36) of the participants disagree with the proposition, 26.3% (40) of the participants are indecisive with the proposition, 27.6%(42) of the participants agree with the proposition and 5.3% (8) of the participants strongly agree with the proposition. According to this result, the option of the agree is chosen mostly, while the number of the indecisive participants is quite close to the former one.

**Table 6.** Authority and responsibility are distributed in proper manner

Authority and responsibility are distributed in a proper manner	Frequency	Percentage(%)
Strongly disagree	32	21.1
Disagree	43	28.3
Indecisive	29	19.1
Agree	42	27.6
Strongly agree	6	3.9
Total	152	100.0

21.1%(32) of the participants strongly disagree with the claim, 28.3 % (43) of the participants disagree with the claim,19.1%(29) of the participants are indecisive with the claim,27.6%(42) of the participants agree with the claim and 3.9%(6) of the participants strongly agree with the claim. According to the this results, disagree is the highest ranked answer to the question that authority and responsibility are distributed in a proper manner, while answer of agree has the second highest frequency.

**Table 7.** Employee trainings are done in regular basis

Employee training are done in regular basis	Frequency	Percentage(%)
Strongly disagree	30	19.7
Disagree	51	33.6
Indecisive	29	19.1
Agree	34	22.4
Strongly agree	8	5.3
Total	152	100.0

19.7%(30) of the participants strongly disagree with the claim, 33.6 % (51) of the participants disagree with the claim,19.1%(29) of the participants are indecisive with the claim,22.4%(34) of the participants agree with the claim and 5.3%(8) of the participants strongly agree with the claim. Answer of disagree is the most chosen option in the survey, while agree is the second highest answer given to the proposition of employee trainings are done in regular basis.

**Table 8.** Performance evaluation of the staff has been made

Performance evaluation of the staff has been made	Frequency	Percentage(%)
Strongly disagree	36	23.7
Disagree	51	33.6
Indecisive	30	19.7
Agree	29	19.1
Strongly agree	6	3.9
<b>Total</b>	<b>152</b>	<b>100.0</b>

23.7%(36) of the participants strongly disagree with the claim, 33.6 % (51) of the participants disagree with the claim,19.7%(30) of the participants are indecisive with the claim,19.1%(29) of the participants agree with the claim and 3.9%(6) of the participants strongly agree with the claim. As a result, majority of the participants disagree with the proposition that performance evaluation of the staff has been made.

**Table 9.** Managers treat fairly and equally

Managers treat fairly and equally	Frequency	Percentage(%)
Strongly disagree	29	19.1
Disagree	35	23
Indecisive	31	20.4
Agree	48	31.6
Strongly agree	9	5.9
<b>Total</b>	<b>152</b>	<b>100.0</b>

19.1%(29) of the participants strongly disagree with the claim, 23 % (35) of the participants disagree with the claim,20.4%(30) of the participants are indecisive with the claim,31.6%(48) of the participants agree with the claim and 5.9%(9) of the participants strongly agree with the claim . As a result, option of agree is most chosen in the survey, while the indecisive staff consist 20.4% (31) of the total participants.

**Table 10.** Personnel are recruited properly

Personnel are recruited properly	Frequency	Percentage(%)
Strongly disagree	23	15.1
Disagree	47	30.9
Indecisive	39	25.7
Agree	35	23
Strongly agree	8	5.3
<b>Total</b>	<b>152</b>	<b>100.0</b>

15.1%(23) of the participants strongly disagree with the claim, 30.9 % (47) of the participants disagree with the claim,25.7%(39) of the participants are indecisive with the claim, 23%(35) of the participants agree with the claim and 5.3%(8) of the participants strongly agree with the claim . According to the result of the survey, the most ranked answer to the question that personnel are recruited properly is disagree, while indecisive option consists 25.7%(39) of the participants and the option of agree is the third highest ranked with percentage of 23%(35).

**Table 11.** The Management announces the results of the activities

	Frequency	Percentage(%)
<b>The Management announces the results of the activities</b>		
<b>Strongly disagree</b>	22	14.5
<b>Disagree</b>	44	28.9
<b>Indecisive</b>	37	24.3
<b>Agree</b>	40	26.3
<b>Strongly agree</b>	9	5.9
<b>Total</b>	152	100.0

14.5%(22) of the participants strongly disagree with the claim, 28.9 % (44) of the participants disagree with the claim,24.3%(37) of the participants are indecisive with the claim,26.3%(40) of the participants agree with the claim and 5.9% (9) of the participants strongly agree with the claim. As a result, option of disagree is most chosen in the survey, while the option of the agree consists 26.3% (31) of the total answers.

**Table 12.** There is a satisfactory recording and file system, where all kinds of transactions are recorded and classified

	Frequency	Percentage(%)
<b>There is a satisfactory recording and file system, where all kinds of transactions are recorded and classified</b>		
<b>Strongly disagree</b>	9	5.9
<b>Disagree</b>	21	13.8
<b>Indecisive</b>	28	18.4
<b>Agree</b>	78	51.3
<b>Strongly agree</b>	16	10.5
<b>Total</b>	152	100.0

5.9%(9) of the participants strongly disagree with the claim, 13.8% (21) of the participants disagree with the claim,18.4%(28) of the participants are indecisive with the claim,51.3%(78) of the participants agree with the claim and 10.5% (16) of the participants strongly agree with the claim. As a result, the most of the participants agree with the claim.

**Table 13.** Documenting and archiving comply with the standards

	Frequency	Percentage(%)
<b>Documenting and archiving comply with the standards</b>		
<b>Strongly disagree</b>	4	2.6
<b>Disagree</b>	24	15.8
<b>Indecisive</b>	35	23.0
<b>Agree</b>	78	51.3
<b>Strongly agree</b>	11	7.2
<b>Total</b>	152	100.0

2.6%(4) of the participants strongly disagree with the claim, 15.8% (24) of the participants disagree with the claim,23%(35) of the participants are indecisive with the claim,51.3%(78) of the participants agree with the claim and 7.2% (11) of the participants strongly agree with the claim. As a result, about half of the participants agree with the claim that documenting and archiving comply with the standards.

### CONCLUSIONS

Fast developing and changing concepts of control and audit are used in various fields by the effect of economical, social and political factors. Turkish economy also has to prepare for future with the plans and programs, which increase the productivity. The countries that increase the employee productivity will be dominant economically in future (Önal et al., 1999:39).

To catch up with the developments in internal control, in Turkey the law no 1050 on general accounting is repealed to be in compliance with the European Union acquis and make an improvement, the current law no 5018 on public finance management and control is enacted and internal audit and control units in public sector are set up. With this law, internal control and internal audit system makes a significant contribution to public sector in compliance with the standards related to fiscal transparency, financial discipline and accountability besides providing effective and efficient use of resources.

Considering the gender distribution of the participants, it is seen that male participants are 66.4% (101) of the total participants and female participants consists 33.6% ( 51) of the total participants. It is known that the male staff of the university is 65% of the total staff. This ratio shows that the sample represents the population quite well in gender.

The participants who have bachelor degree or higher education consist 82.9% (126) of the participants. This demonstrates that participants have high level education and their answers to questionnaire are true and reliability of measurement is quite high.

The administrative staff comprises 62.5% (95) of the total participants because administrative staff are more accessible than academic staff.

Based on the seniority, the participants with 5 years or more seniority comprise 68.4% (104) of the total participants. The experiences of the participants are high so it is expected that the answers are more reliable and analysis of the data also support this conclusion.

51.9% (79) of the total participants agree with the claim that mission, vision and targets have been expressed clearly so the mission, vision and target are known by them. However, 48.1%(73) of the participants are indecisive or do not agree with the claim. This demonstrates that a substantial share of staff are unaware of these strategic components so a training about mission, vision and targets of the organization should be given.

While considering the answers to the proposition that factors of measurability, accessibility, relevance and continuity are considered when the targets are set , it is evaluated as a positive result that 51.3 % (78) of the participants agree with the claim. Besides that, the share of the indecisive or disagree option is 48.7% (74), which is a substantial rate showing staff are unaware of the process of targeting.

While evaluating the results of the proposition that the knowledge, experience and qualifications, which staff must have are defined for each task, 57.2% (87) of the participants are indecisive or do not agree with the claim. This shows that majority of the staff do not think that staff of the organization know the knowledge, experience and qualifications that one must have to do the tasks. Organization should provide training for this subjects.

While evaluating the results of the proposition that the required actions have been made to have professional competence, 67.1% (102) of the participants are indecisive or do not agree with the claim. Considering the professional competence means the knowledge, ability, attitude and acts that are required to do a professions in an acceptable standards, administrative, academic and managerial staff must be educated to acquire required qualifications for practicing their profession in acceptable standards.

When the results of the proposition that authority and responsibility are distributed in proper manner is evaluated, 68.5% (104) of the participants answered as indecisive or disagree, which shows that the staff thinks that authority and responsibility is not distributed well in the organization. To change this negative perception, the framework related to authority and responsibility should be specified transparently and staff should be informed about it. Therefore, the motivation of the employees can be significantly provided.

When the results of the proposition that employee trainings are done in regular basis is evaluated, the option of indecisive or disagree comprises a great majority of participants as 72.4%(110) of the total participants chose either inductive or disagree option. The education activities should be done regularly to give required information and skills, and should consider employees' requests and interest to energize the process.

The majority of the participants(77%) are indecisive or disagree with the claim that performance evaluation of the staff has been made. This result shows that there is not a performance review system that measures the performance of the staff, prevents problems, prioritize the employee satisfaction and give feedback to employees regarding to their performance. The main cause of this high ratio is that the ways of performance evaluation in service sector are not known sufficiently.

While evaluating the results of the proposition that managers treat fairly and equally, 62.5%(95) of the participants claim that they disagree or are indecisive with the claim. Further research should be made to find the underlying reasons of negative answers

While evaluating the results of the proposition that personels are recruited properly, the share of disagree and indecisive option comprises 71.7% (109) of the participants. Therefore, further research should be made to find the underlying reasons of negative answers

67.7% (103) of the participants disagree or indecisive with the claim that management announces the results of the activities. This high ratio shows that there is an belief that the management do not announce, share the results and there is not communication and interaction. Therefore, results of the activities should be shared regularly with the employees.

61.8% (94) of the participants agree with the proposition that there is asatisfactory recording and file system, where all kinds of transactions are recorded and classified. This shows that there is an sufficient recording and file system in the organization. This can be seen as a positive result.

58.5% (89) of the participants agree with the claim that documenting and archiving comply with the standards. This shows that the risks are eliminated with documenting and archiving being in compliance with the accepted standards. This can be evaluated as a positive result.

As a result, it is seen that the 3 out of 12 questions are answered positively. 9 questions are answered negatively.

The newly appointed internal controllers and the newly formed system of internal control can be seen as an significant factor. However, it is very important to reveal the data of the 2015 to make comparison with results of research made in upcoming years.

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