



A STUDY ON UNIVERSITY STAFF'S PERSPECTIVE ON THE HARMONIZATION OF THE INTERNAL AUDIT SYSTEM WITHIN THE FRAMEWORK OF INTERNATIONAL INTERNAL AUDITING STANDARDS

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ABSTRACT

Purpose- In this study, it is aimed to determine the problems experienced during the implementation of the internal audit system in state universities, which are a public administration, within the framework of international internal audit standards. Solution suggestions were made to the identified problems. In this research, a field study was conducted to determine the perceptions of senior supervisors working at Dicle University about the internal audit system at the university and their thoughts on compliance with international auditing standards.

Methodology- The application part of the research consists of two parts. The first part consists of 5 questions to determine the demographic characteristics of the personnel participating in the research. In the second part of the research, it consists of 26 statements that will determine the opinions of the personnel on the harmonization of internal audit with international internal audit standards within the scope of the study.

Findings- In general, it is seen that the participants of the research have an indecision about their working statements. Particularly, while disagreement comes to the fore in statements about international auditing standards, it is observed that the state of agreeing with statements about the role of internal auditing has increased.

Conclusion- As a result of this study, it is thought that the internal audit activities of the university staff are insufficient, there is not enough internal auditor in the university and the information about the internal audit activities is insufficient. In particular, the university should attach importance to the awareness-raising activities of the senior management personnel regarding internal audit. Because internal audit activities directly contribute to the efficient work of university personnel. Therefore, in-service training activities should be increased to increase the efficiency of internal audit units in universities. In addition, it is seen that there are not enough internal audit personnel in universities. In particular, universities should allow more internal auditors to work on this issue.

Keywords: Internal auditor, internal audit, international internal audit standards, university staff, Law No. 5018.

JEL Codes: M40, M42, M49

1. INTRODUCTION

The Audit process of institutions and organizations is the process of systematically examining whether a certain activity and work can be sustained and whether the results are carried out towards the previously determined objectives. From the first centuries to the present day, the audit process has been applied in all kinds of studies, activities and state management systems related to all kinds of human communities, both small and large. As a matter of fact, it is absolutely necessary to examine and control the work and transactions carried out within the hierarchical organization in creating unity and solidarity, achieving victory or creating the state system. Therefore, the necessity of the audit process is understood. As a result of the realization of the Industrial Revolution, which took place with the developments in the world, the issue of delegation of authority started to be discussed and the internal audit activity came to the agenda with the inadequacy of external audit. As a result of the development of the internal audit process within a certain system, it became operational in 1941 with the establishment of the Institute of Internal Auditors (IIA) in the United States of America.

With the globalization of the world, the disappearance of the borders between nation states and the social, financial, scientific and technical developments in the world have made structural reforms necessary not only in the private sector but also in the public sector. With the new developments that have emerged, radical changes have been made in the public sphere in more than one state. To keep up with these changes, Turkey adopted the Public Financial Management and Control Law No. 5018 in 2003, which accelerated the country's alignment with European Union criteria and eliminated the shortcomings of the current system. The notion of internal audit, which offered a new understanding of auditing in the public sector, found application in the public sector for the first time with the adoption of 5018.

With the implementation of internal audit, it is aimed to implement the provisions and activities given to the public interest in a reasonable, effective, efficient, affordable, accountable and transparent manner, to manage the existing risks and to carry out consultancy activities to the institution by managing the existing risks.

Examining the opinions of senior executives at Dicle University, a public legal entity that seeks to provide quality people and a workforce in accordance with the needs of our state, on matters relating to internal audit and the execution of internal audit standards, by recognising issues as they arise and producing effective solutions It is designed to make it possible to use an internal audit system.

This study aims to determine the level of compliance with international internal audit standards to ensure internal audit effectiveness in universities. In this direction, the study covers internal audit standards and international internal audit standards. In addition, in order to determine the compliance with internal audit standards in universities, data were obtained and analyzed through a questionnaire to senior managers. The results of the analysis are presented in tables and evaluated.

2. PUBLIC FINANCIAL MANAGEMENT AND CONTROL LAW NO. 5018

The Assembly adopted Public Financial Management and Control Law No. 5018 on December 10, 2003, and it was published in the Official Gazette No. 25326 on December 24, 2003. According to 5018, while the law should have gone into effect in its entirety on January 1, 2005, the provisions of Court of Accounts Law No. 832, which abolished the rules by considering visa registration, were attempted to be implemented, along with the articles on the budget law preparation process. The Law has been fully enacted since 01.01.2006, with the difference made with the Law on creating differences in the Public Financial Management and Control Law No. 5436 and some Laws and Decrees. With the enactment of the law, the differences in the law were eliminated with the General Accounting Law no. 1050, which was accepted as the 'Financial Constitution' (Uyar, 2009: 100).

Law No. 5018 introduced performance-based budgeting; is a budgeting system that determines the basic functions of public administrations, the goals and objectives to be realized as a result of the fulfillment of these functions, ensures the allocation and use of resources in line with these goals and objectives, evaluates whether the desired goals have been achieved by measuring performance, and reports the results based on performance (Erüz, 2009: 66).

The law consists of 9 main parts and 83 provisions. In the first chapter, general rules and the aim, content and what it is of the law are explained. Budgets for public administration are covered in the second chapter, articles on movables and immovables are covered in the third chapter, public accounts and statistics are covered in the fourth chapter, the internal control management system is covered in the fifth chapter, external audit is covered in the sixth chapter, sanctions and competent authorities are covered in the seventh chapter, and the other chapters are covered in the eighth chapter. provisions and section 9 includes repealed provisions, provisional articles and effective dates.

With the implementation of 5018, almost all of our public financial management system has changed; the functional and organisational structure and mechanisms of the public financial management control system have been renamed, and the duties, authorities, and responsibilities of individuals within the system have been redefined using a new approach. Important institutions for the rules on which the system is based, state activities with developed both legal and administrative infrastructure, and interstate rules have been planned (Bozkurt, 2009: 39; Arı, 2011: 74).

3. 5018 INTERNAL AUDITOR AND AUDIT PROCESS ACCORDING TO KMYK

For a quality audit process in accordance with the standards, the work and procedures related to the audit have been determined in advance. It must comply with the standards. At some point, the standards of the audit process cover both the auditor in terms of his/her individual characteristics and the entire audit process from the beginning to the end, including all the criteria related to the quality of the activity performed (Akşam, 2005: 76). The elements and appointment criteria for internal auditors to work in public institutions are specified in the law no. 5018. According to the law numbered 5018;

Those who will be appointed as internal auditors must meet the following criteria in accordance with Article 48 of the Civil Servants Law No. 657;

- ✓ Based on the characteristics of the relevant public institution, to be a graduate of a Faculty of at least 4 years in the subjects determined by the Internal Audit Coordination Board (IDKK) (Faculty of Economics and Administrative Sciences and Faculty of Engineering Departments),
- ✓ To have worked for a minimum of 5 years as an audit officer in public institutions or a minimum of 8 years in the fields specified by the IDKK,
- ✓ To have the knowledge, experience and potential required by the job,
- ✓ To have other conditions deemed necessary by the IDKK.

Although the qualifications of internal audit officers are mentioned in this provision of the legislation, the “Internal Audit Coordination Board” is responsible for determining these qualifications in general terms (Çevikbaş, 2011: 56). In the nineteenth article of the Regulation on Working Procedures and Principles on how the internal auditors created by the IDKK should work, the criteria for those who will serve as public internal auditors have been established in a way similar to the law.

In addition to the criteria stated above, candidates who want to be internal auditors are eligible to take the internal auditor nomination exam, pursuant to the sixth provision of the Training and Certification Regulation. Individuals who have been successful in the exam are provided with certificate training by the coordination of IDKK. Individuals who will take the exam during the certificate training are deemed to be on leave in the institutions and organizations they work. Those who successfully complete the given training are entitled to receive a certificate by IDKK. (IDKK OG: 19.04.2013/28623). What is important in these certificates is to give the task of carrying the proven competence next to the name as a title after the elements such as education, experience, personality and success in the exam are provided (Uyar, 2009: 86). Those who are entitled to receive this certificate are not accepted as public internal auditors. Internal auditors in public administrations are appointed from among certified individuals in ministries and affiliated administrations, by the Minister on the recommendation of top managers, and by top managers in other administrations, and internal auditors are dismissed in accordance with the same procedures and principles (IDKK, RG: 19.04.2013/28623 art.6).

2.1. Tasks of Internal Auditor

The duties of the internal auditor are clearly stated in Article 15 of the Legislation on Procedures and Principles regarding the work and transactions that the persons responsible for internal audit must perform in accordance with the provisions of Article 64 of this law within the scope of KMYK adopted in 2003. The creation of the regulations issued according to the hierarchy of norms in the Turkish legal system, both in accordance with the provisions of the law and in relation to each other, has been added to the legislation as additional articles. In this context, according to the provision in Article 15 of the legislation, the duties of the persons responsible for internal audit are; (Regulation on Working Procedures and Principles of Internal Auditors, O.G.: 12.07.2006/26226)

- ✓ Reviewing both the administration and control mechanisms in the management of public institutions and organizations within the scope of objective risk assessments.
- ✓ Making analyzes and giving suggestions for the distribution of the existing reserves of the state in an efficient, transparent and accountable manner.
- ✓ Conducting controls in accordance with the legislation after the use of budget reserves. Reviewing and controlling the expenditures of public administrations, provisions for financial financial transactions and avoidance of waste, compliance with objectives and strategies, development program, strategic targets and performance indicators.
- ✓ Reviewing the infrastructure and giving suggestions in the implementation process of PFMC.
- ✓ Giving suggestions for innovation within the scope of auditing Public Institutions and Organizations and monitoring them.
- ✓ Informing the highest authority of the responsible authority when a problem arises during the Internal Audit or when there is a problem that requires initiation of the investigation according to the outputs of the audit.
- ✓ Searching for the truth in the experiences and experiences created by the administration of public institutions and organizations.
- ✓ To enable the determination of performance scales under the conditions required by the most authoritative authorities of public institutions and organizations, to analyze the usability of the determined performance scales.
- ✓ It is mentioned in the form of informing the most competent authority of the situations determined as a result of the formation of the conditions that require punishment.

According to the law no. 5018, the persons responsible for internal audit should act in accordance with internal audit rules that comply with business ethics and have received positive opinions all over the world while performing their duties, that the persons responsible for internal audit should do their work and transactions without being connected to this process, and that they have to do to the people responsible for internal audit. It is mentioned in the rules that he will not be responsible for different duties other than his works.

2.2. Responsibilities of the Internal Auditor

The Institute of Internal Auditors also defines the independence of the internal auditor as follows: "Internal auditors are independent in the free and objective performance of their duties. Independence enables internal auditors to make impartial and unbiased decisions for the healthy conduct of audits. This can be achieved through institutional position and objectivity." The duty of internal auditor is terminated in the event of the auditor's voluntary resignation, appointment or election to another position, and the revocation of his/her certificate by the IDRA upon a report that he/she has acted in a manner incompatible with the profession of internal auditor (Gösterici, 2006:181)

Persons responsible for internal auditing, while performing their duties, must be subject to the obligations clearly expressed within the framework of Article 17 of the legislation for which these persons are responsible for their work. Obligations of those charged with internal audit; (Regulation on Working Procedures and Principles of Internal Auditors, O.G.: 12.07.2006/26226)

- ✓ Acting within the scope of the law, internal audit directive, both auditing and reporting rules and ethical rules.
- ✓ Continuous renewal of experience and experience in business and transactions.
- ✓ Informing the Internal Audit Coordination Presidency when the persons responsible for internal auditing are not authorized to do their work and transactions.
- ✓ Informing the head of the internal audit coordinatorship about the problems that arise in the free and unbiased execution of the works and transactions communicated by the competent authority.
- ✓ Basing the reports created after the internal audit on documents and that the analyzes put forward are real.
- ✓ It is listed as maintaining the confidentiality of the information and documents found by the persons responsible for internal auditing during their duties.

2.3. Process of the Internal Auditor

Establishing the audit organization within the scope of the activities, processes and strategies carried out by the persons responsible for internal auditing, taking the necessary actions regarding the audit, analyzing and reporting the information and documents resulting from the audit, and following this process.

2.3.1. Planning and Programming

The Internal Audit Strategy Document of the public institutions and organisations created by the board in consultation with the institution managers, including the audit activity, the channels and titles, the required personnel, and other elements, in order to carry out the effective, economical, and accountable implementation of the internal audit activity. It takes three years to develop (YK, 2020: 13).

The procedure for plans and programmes that those in charge of internal audit must follow entails definitions made during the audit phase, selection of the channels to be audited, calculation of risk ratios, classification of audit channels based on risk, provision of reserves required during the audit, and creation and acceptance of plans and programmes (Uyar, 2009: 163). Establishing a plan and programme for business and transactions throughout the year, a strategy, internal audit laws, and an audit process are all necessary for institutions and organisations to determine the share of current period audit reserves, objectives, and targets of the internal audit institution. However, the services to be provided within the scope of warranty and consultancy applications should be clearly stated in the plan and program (Pehlivanlı, 2010: 118).

The internal audit plan and program process should be created in a risk-based manner (Karamık, 2019: 30). Internal audit plans and programmes should be developed by focusing on the channels that are the major risk criteria, in addition to carrying out the audit process both effectively and in compliance with the law and in order to achieve the desired goals and objectives. The risk criteria that institutions and organisations will encounter should be determined. The internal audit plan and program should be created in 3-year periods by taking into account the opinions of the highest authorities and the audit organization, the channels that the highest authorities consider to have a high risk ratio, and the previous audit findings. It should be renewed in accordance with the need (RG; 26.06.2006 /10654, Art. 39). An effective and high-quality internal audit plan also contributes to the strengthening of corporate governance (Karyağdı Güngör, 2022: 17). A quality internal audit plan and program; it increases the prestige and quality of institutions and organizations by creating a strong risk analysis management.

2.3.2. Execution

After the approval of the audit plan and program created in the execution process of the rules and obligations that the persons responsible for internal audit have to apply, by the highest authority, it must be done within a certain sequence within the scope of this plan and program.

Persons responsible for Internal Audit are required to make a unique research plan in the first place when conducting audits. In this framework, people responsible for internal audit use documents and forms related to their work, and after determining the objectives and methods of the audit activities to be carried out, they conduct individual studies in order to collect data. After this process, before the execution of the audit activity, they make an opening speech with the institution to be examined, and create their personal work plans and programs, as well as a meeting where the risks will be analyzed. The most authoritative authority sends an official letter to those who carry out the internal audit and the persons responsible for the internal audit, including the purpose and methods of the internal audit mechanism (Günşen, 2012: 75).

2.3.2. Reporting

One of the most important elements that emerged as a result of internal audit activities is the audit report that shows the internal audit result that the persons responsible for internal auditing are obliged to prepare (Arslan, 2018: 71). The report, which is prepared as a result of the internal audit, is a brief analysis of the objectives, content and results of the audits and surveillance performed by the persons responsible for internal auditing. The main purpose of the audit report is to clearly state the findings obtained, to identify the deficient and weak situations within the scope of the internal audit functions, and to prove the suggestions and opinions of the audit persons (Pehlivanl, 2010: 136).

The reports created are consistent with sufficient evidence within the scope of internal audit reporting rules of public institutions and organizations. Thus, the institutions that will carry out this internal audit can revise the reporting titles in their internal audit institution circulars, provided that they do not contradict the internal audit reporting rules of public institutions and organizations (Uyar, 2009: 179). The report showing the internal audit created should be made in a transparent, simple and accountable manner. The reports prepared by the people responsible for internal auditing are to ensure that these risks are eliminated or to minimize these negative effects by finding risk analyzes and risk analyzes that are serious for the institution, and by finding ways to intervene against their negative effects.

It provides the director of the institution subject to the examination with the reports produced by the internal auditing personnel as a result of their examinations within ten days for a response, and the director of the institution responds to the report and sends it to the individual conducting the internal audit, provided that the opinions of those with a stake in the matter are sought. The person responsible for performing the internal audit adds the analysis based on this situation to the report he has created in the event that there are disagreements between the responsible person performing the internal audit and the manager regarding both the importance and risk level of the risk ratios specified in the report. The report prepared by the person responsible for performing the internal audit is submitted to the most authorized person of the institution by adding the opinions of the institution administrators and adding the answers to the report, which also includes their suggestions, as a short analysis. The reports created are analyzed by the top administrations and sent to the strategy development department besides the relevant authorities in order to carry out the necessary action (Özkan, 2008: 97). The reports related to the internal audit that have been created are sent to the most competent authority, to the audit committee and to the board of directors within certain time periods.

2.3.4. Monitoring and Valuation

Whether the information, documents and proposals determined in the examination report prepared by the persons responsible for internal audit are made in a strong and sufficient manner by the relevant authorities, whether there are mandatory measures, but the results of the audit can be analyzed and followed. The feasibility criterion of the proposals and recommendations presented in the prepared report is followed up by the most competent authority.

In monitoring the internal audit activity, the head of the internal audit organization will monitor and analyze the performance of the persons responsible for internal audit during the review process and the quality of the audit at all levels. As a result of these analyzes, the measures to be implemented will be planned and added to the annual report (Özkan, 2008: 98). Monitoring and analyzing the internal audit and the development of the findings from the review consists of both the review process and the review of the auditor who made this review. It draws attention to the fact that the persons responsible for internal audit should examine and analyze the findings obtained as a result of the audit in order to preserve the entire review process and carry it out strongly. It is important that internal auditors perform their audit activities in a manner that includes governance processes, particularly risk management (Çakalı, 2021: 3). In addition, revealing the problems that may arise in the processes in the organization, It also draws attention to solving, renewing processes and improving the systems used (Karyağdı Güngör, 2019: 324).

3. INTERNATIONAL INTERNAL AUDIT STANDARDS

International internal audit standards consist of 3 basic criteria: quality, performance and practice. When the quality standards are examined, they also cover the characteristics of the institutions, not the parties that perform the work and transactions related to internal audit. Performance standards examine the essence of internal audit-related work and operations and provide the quality standards applied in measuring the performance of these activities. While quality and performance standards cover all internal audit-related work and operations, executive standards apply to specific roles, such as both assurance and consulting activities. (TIDE, 2006: 4).

Within the framework of international internal audit standards, both the independence and the assurance feature of internal audit activities have created the necessity of establishing professional ethics criteria in this field. It has been tried to establish an ethical understanding for the internal audit profession, provided that the ethical rules that auditors subject to internal audit standards have to comply with are determined. The IIA has established ethical criteria that internal auditors will comply with. These criteria consist of the principles and behavioral criteria related to the profession and execution of internal auditing (Arcagök and Erüz, 2006: 224).

In the United States of America, the active use of accounting and auditing in the regulations on securities offered to the public in the Securities Act of 1933 and the Securities Exchange Act of 1934 led to the understanding that external audit alone cannot be sufficient to review the accuracy of accounting records and to ensure compliance with accounting controls (Korkmaz, 2007: 6).

The standards, which are constantly updated in line with the changing world, are periodically accepted by the IIA Internal Auditing Standards Board. Before the rules are updated again, the Board publishes the relevant updates, a draft text containing the rules to be added or canceled for discussion and evaluation on the country agenda. This discussion and evaluation process is of great importance in improving internal auditing standards.

4. THE IMPORTANT ROLE OF INTERNAL AUDIT IN PUBLIC UNIVERSITIES

According to the third article of Higher Education Law No. 2547, which is in effect in Universities within Higher Education Institutions in the State of the Republic of Turkey, university institutions have scientific and technical autonomy and public legal personality and engage in advanced education, scientific and technical activities, both publishing and consulting; It is a higher education body made up of faculties, institutes, colleges, etc. institutions and authority (Higher Education Board, RG: 6.11.1981 / 17506/3)

According to Article 130 of the Constitution of the Republic of Turkey, universities with scientific and technical independence that have a public legal personality made up of various authorities, with the intention of providing educational opportunities, are affiliated with YÖK. "With the aim of creating a workforce compatible with the needs of the people and the nation within the framework of a plan and programme based on modern education-training criteria" (Constitutional Court, RG: 12.08.2006/26257/130).

According to the Constitution of the Republic of Turkey; YÖK has the authority to control, review, appoint and suspend duties, etc. in university institutions (Gözlü, 2009: 235). YÖK is an independent institution and organization that has a public legal personality, coordinates all higher education and fulfills its own duties and responsibilities within the scope of legal regulations by channeling it into the plans and programs of higher education institutions and organizations (Kılıç, 1999: 292). It is a tutelage control due to the fact that the institutions affiliated to YÖK and two affiliated institutions between universities have their own public legal entities.

The functions of universities are gathered in three basic groups as education, scientific research, society and public service. The organs of the universities consist of the rector, the university senate and the university administrative board. In our country, we can examine the organization of universities in two ways: academic and administrative organization.

The academic structure formed by the university institutions is formed by an upside-down relationship starting from the rectorate, the most authoritative administrator of the institution, and extending to all the personnel in the academic authorities. The academic structure of university institutions and organizations consists of rector, senate, university administrative board, faculty, institute, college, department, department or main art branch, science or art branches, research and application centers and academic staff (Özdemir, 2017: 48).

The organization of the academic organization of the universities takes place in the parent-child relationship, starting from the rector's office at the top of the institution, extending to all university members within the academic organization scheme. First and foremost, the rector in the academic organization chart of the universities, the senate and the university administrative board that assists the rector in both management and audit issues, the faculties, institutes, colleges, faculties, institutes and colleges that are included in the academic organization chart, department, department or main art, science or branches of art, research and application centres, and academic staff (Özdemir, 2017: 179).

In all universities, all transactions and organizations of all administrative and academic authorities associated with the university, both financial and non-financial economic, enter the internal audit management system. The internal audit practice in public universities became operational with the implementation of the PFMC No. 5018 in 2006. (Ekiz, 2011: 33). Internal auditing practises ensure that the audit organisations implemented in academic institutions are planned and coordinated, provided that they do not conflict with the laws and regulations currently in effect, strategic plans and programmes, development goals, mission, vision, goals, and strategies of academic institutions and organisations, and by ensuring that reserves are used appropriately and effectively, information, and It is intended to ensure the integrity and guarantee of academic standards (www.yok.gov.tr).

As a result of the activities of the persons responsible for performing the internal audit, the internal auditor is responsible for taking the necessary measures to minimize the risks by ensuring that the tangible and moral assets of the universities are protected, by identifying risk situations that may negatively affect the activities of the universities, and always reviewing the measures and determination of risk ratios makes recommendations to the competent authorities within the framework of these headings. In addition to creating an objective guarantee in university institutions and organizations, being an internal audit, most importantly, it contributes to the improvement of risk management, review and management stages, providing an autonomous and impartial consultancy service in the institution, providing information and documentation.

5. DATA AND METHODOLOGY

All administrative and academic authorities in universities enter all transactions and organizations, both financial and non-financial, into the internal audit management system. Therefore, the importance of the internal audit system in universities is great. In line with this information, the effectiveness of the internal audit system in universities and its compliance with international internal audit standards are important.

In this study, it is aimed to determine the problems experienced during the implementation of the internal audit system in state universities, which are a public administration, within the framework of international internal audit standards. Solution suggestions were made to the identified problems. In this research, a field study was conducted to determine the perceptions of senior supervisors working at Dicle University about the internal audit system at the university and their thoughts on compliance with international auditing standards.

The application part of the research consists of two parts. The first part consists of 5 questions to determine the demographic characteristics of the personnel participating in the research. In the second part of the research, it consists of 26 statements that will determine the opinions of the personnel on the harmonization of internal audit with international internal audit standards within the scope of the study.

The universe of the research consists of the staff of Dicle University. A face-to-face questionnaire was applied to 100 randomly selected personnel for the research. All questionnaires were returned, but 10 questionnaires were excluded from the study due to incomplete or incorrect filling. A total of 90 survey data were included in the study. Frequency analysis was used in the evaluation of the survey questions of the study. Obtained results are presented in tables and interpreted. The Cronbach's Alpha value for the safety of the research statements was determined as 0.908. This result indicates that the research statements are reliable.

6. EVALUATION OF RESEARCH FINDINGS

Demographic characteristics of the personnel participating in the research are shown in Table 1.

Table 1: Descriptive Statistics on the Demographic Characteristics of the Participants

Age	Frequency	Ratio %	Number of Employees	Frequency	Ratio %
30 year and under	26	28.9	10 and below	12	13.3
31-44 years old	35	38.9	11-20 person	18	20.0
45 year and older	29	32.2	21 person and more	60	66.7
Total	90	100.0	Total	90	100.0
Task	Frequency	Ratio %	Gender	Frequency	Ratio %
Manager	29	32.2	Female	11	12.2
Assistant director	26	28.9	Male	79	87.8
Dean	9	10.0	Total	90	100.0
Vice-dean	16	17.8	Professional Experience	Frequency	Ratio %
Faculty Secretary	10	11.1	4-10 year	13	14.4
Total	90	100.0	11-20 year	30	33.3
			21 year and more	47	52.3

Total	90	100.0
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Table 1 shows the demographic characteristics of the participants. According to Table 1, it is seen that the majority of the participants are male. It was determined that the majority of the participants were 31 years old and over, middle-aged. It is seen that 60% of the university units employ 21 or more personnel. It is seen that half of the participants have 21 years or more professional experience. It was determined that the highest participants were principals (32%), and the lowest participants were deans (11%).

Table 2 contains statements and descriptive statistics to determine the opinions of the participants on internal audit and its compliance with international internal audit standards.

Table 2: Descriptive Statistics of Participants on Internal Audit Role

Questions	Stringly Disagree	Disagree	Neutral	Agree	Strongly Agree	Total	Mean	Standard Deviation	Sequence
The internal audit activity is an independent function.	4	14	20	37	15	315	3.50	1.083	12
The reports prepared as a result of the internal audit activity objectively show the financial status of the institution.	4	12	29	36	9	304	3.39	0.989	13
The internal audit activity protects against possible risks.	3	7	14	53	13	336	3.73	0.921	10
Internal auditing is an activity that ensures the effectiveness of controls at the organization's objectives.	3	6	10	59	12	341	3.79	0.880	8
Senior management in administrations should adopt and own the internal audit system.	3	5	2	43	37	376	4.18	0.966	4
Seminars on the internal audit profession should be given to all staff at the university.	3	11	4	52	20	345	3.83	1.019	7
Internal audit units at universities should be independent and impartial.	2	3	6	35	44	386	4.29	0.902	1
Audit personnel should have easy access to information and documents in their duties and all personnel should support internal auditors.	1	5	3	45	36	380	4.22	0.845	2
Audit personnel should be given training on their professional development.	1	3	6	48	32	377	4.19	0.791	3
Collaboration should be made with external auditors.	1	3	7	55	24	368	4.09	0.759	5
Internal audit units should have an independent budget.	3	14	15	44	14	322	3.56	1.038	11
Internal audit activities are carried out continuously at the university.	5	15	24	39	7	298	3.30	1.023	16
University staff are independent in the internal audit activity.	4	21	30	29	6	282	3.13	0.996	18
Internal audit reports at the university are effective in the plans and decisions of the institution.	4	13	30	36	7	299	3.32	0.969	15
We have a suitable environment for internal audit activities and technology is used effectively.	1	17	27	37	8	304	3.38	0.931	14
We have sufficient internal auditors at our university.	6	23	29	26	6	273	3.03	1.043	20
In our country, in-service training that supports the continuous professional development and competence of the internal auditor is sufficient.	7	38	29	13	3	237	2.63	0.941	24

Sufficient awareness has been formed in our university about the importance and necessity of internal audit.	9	38	27	12	4	234	2.60	0.992	25
Internal audit services at the university are carried out in accordance with international auditing standards.	4	28	39	16	3	256	2.84	0.885	22
Those working at the university have knowledge of international auditing standards.	8	39	32	8	3	229	2.54	0.901	26
Other personnel belonging to the system at the university have the necessary knowledge, skills and other qualifications to fulfill their responsibilities in the field of supervision.	6	28	40	14	2	248	2.76	0.878	23
The internal audit legislation and standards in our country are sufficiently understandable, clear and applicable. Legislation is sufficient.	3	20	44	18	5	272	3.02	0.886	21
Internal audit at the university is seen as consisting only of financial auditing. Other types of controls are ignored.	4	26	22	33	5	279	3.10	1.028	19
The internal audit unit at the university receives sufficient support from the senior management during the performance of its audit activities.	3	15	35	32	5	291	3.23	0.912	17
The implementation of international auditing standards plays an important role in the institutionalization of the university.	1	5	10	54	20	357	3.97	0.813	6
The implementation of international auditing standards ensures that the internal auditor, their supervisors, and the work and transactions at the university are carried out according to certain rules.	1	6	19	53	11	337	3.74	0.801	9

Table 2 shows the answers given by the participants to the survey questions regarding the role of internal audit. According to Table 2, the statement with the highest average of the participants is **“Internal audit units in institutions should be independent and impartial.”** has been determined. **“Audit staff should have easy access to information and documents in their duties and all staff should support internal auditors.”** is the second expression with the highest mean. **“Inspection personnel should be given training on their professional development.”** The expression was determined as the third expression with the highest mean.

In addition, according to Table 2, **‘The people working at the university have knowledge about international auditing standards.’** The expression was determined as the expression with the lowest mean. **“Adequate awareness has been formed about the importance and necessity of internal auditing in our institution.”** It is seen that the expression has the second lowest mean. **“In our country, in-service training that supports the continuous professional development and competence of the internal auditor is sufficient.”** The expression was determined as the third expression with the lowest mean.

In general, it is seen that the participants of the research have an indecision about their working statements. Particularly, while disagreement comes to the fore in statements about international auditing standards, it is observed that the state of agreeing with statements about the role of internal auditing has increased.

7. CONCLUSION AND SUGGESTIONS

With the approval of the Law No. 5018, it is a strong practice in terms of preventing the spread of illegal activities in public administrations as a result of the effective use of auditing rules in universities that are public administrations at the point of realization of internal audit practices, which is a large-scale application area in public administrations, and in terms of prevention against possible negativities and dangers. It can be said that the reports are transparent, accountable, free from discussions and have a reassuring feature. However, it is necessary to increase the number of well-equipped internal auditors who have sufficient knowledge and experience about the legislation by increasing the lack of in-house training in order to carry out the internal audit activities in a more effective and powerful way in the administrations. In order to increase the rate of influence of Internal Audit, it is thought that the incentive of senior management to internal audit needs to be increased.

In a broad sense, there should be no problem in terms of providing direct connection with the senior administration, and that the employees and top managers of the organization in public institutions and organizations consist of individuals with the training and equipment needed within the scope of internal audit. T.R. It is seen that not all of the internal auditor positions are vacant in only twenty of the one hundred and two public universities that are in the 'Public Internal Auditor Staff' of the Ministry of Treasury and Finance on 25.12.2019.

The fact that legal changes, internal audit rules, and professional ethics standards within the scope of internal audit in Turkey are transparent and understandable demonstrates that public internal audit rules are compatible with global rules and can be implemented in public universities.

As a result of this study, it is thought that the internal audit activities of the university staff are insufficient, there is not enough internal auditor in the university and the information about the internal audit activities is insufficient. In particular, the university should attach importance to the awareness-raising activities of the senior management personnel regarding internal audit. Because internal audit activities directly contribute to the efficient work of university personnel. Therefore, in-service training activities should be increased to increase the efficiency of internal audit units in universities. In addition, it is seen that there are not enough internal audit personnel in universities. In particular, universities should allow more internal auditors to work on this issue.

Another important result determined as a result of the study was that the knowledge and awareness levels of university personnel (senior level) both regarding audit activities and international internal audit standards were found to be quite insufficient. Providing trainings on raising awareness and harmonization of activities according to international standards in universities at regular intervals will fill the gap in this regard. In addition, in-service training programs should be included in which not only senior personnel but also internal auditors can improve themselves.

This study was carried out on senior staff working at Dicle University. In future studies, studies should be carried out on different universities and units, and awareness-raising activities should be provided in both universities and public institutions and organizations about the effectiveness of internal audit activities.

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