Implementation Status & Results
Turkey
Strengthening the Public Internal Audit Function (P128662)

Operation Name: Strengthening the Public Internal Audit Function (P128662)  Project Stage: Implementation  Seq.No: 2  Status: ARCHIVED  Archive Date: 07-Dec-2013

Country: Turkey  Approval FY: 2012
Product Line: Institutional Development Fund  Region: EUROPE AND CENTRAL ASIA  Lending Instrument:

Implementing Agency(ies):

Key Dates

Board Approval Date  16-Feb-2012  Original Closing Date  29-Jun-2015  Planned Mid Term Review Date  Last Archived ISR Date  23-Apr-2013
Effectiveness Date  29-Jun-2012  Revised Closing Date  29-Jun-2015  Actual Mid Term Review Date

Project Development Objectives

Project Development Objective (from IDF Proposal)

The objective of the grant is to enhance the capacity of the internal audit function for increased accountability and effective performance in the public sector in Turkey.

This project would provide critical funding and technical assistance to the Internal Audit Coordination Board (IACB) in further developing the effectiveness of the internal audit function, a major building block of a modern public financial management structure, as envisaged in the Public Financial Management and Control Law.

Has the Project Development Objective been changed since Board Approval of the Project?

☐ Yes  ☐ No

Component(s)

Component Name                   Component Cost
Enhance the institutional capacity of the Internal Audit Coordination Board  149000.00
Enhance the technical and practical capacity of public internal audit units  345000.00

Overall Ratings

Progress towards achievement of PDO  Satisfactory  Satisfactory
Overall Implementation Progress (IP)  Satisfactory  Satisfactory
Overall Risk Rating  Low  Low

Implementation Status Overview

The implementation is progressing well. The following activities have been successfully completed by the Internal Audit Coordination Board (IACB): 1) Preparation of the IT Audit Manual for public internal auditors - the manual is currently published on IACB website for public consultation, 2) Delivery of on-the-job IT audit training to public internal auditors in two pilot institutions, 3) Dissemination of the IT Audit Manual and the IT audit experience, 4) Completion of external quality reviews in selected public internal audit units and the related knowledge-sharing activity.
Locations
No Location data has been entered

Results

Indicators

<table>
<thead>
<tr>
<th>Indicator Name</th>
<th>Core</th>
<th>Unit of Measure</th>
<th>Baseline</th>
<th>Current</th>
<th>End Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quality assurance reviews</td>
<td></td>
<td>Number</td>
<td>0.00</td>
<td>2.00</td>
<td>2.00</td>
</tr>
<tr>
<td>Date</td>
<td></td>
<td></td>
<td>31-May-2012</td>
<td>28-Feb-2013</td>
<td>02-Feb-2015</td>
</tr>
<tr>
<td>Comments</td>
<td></td>
<td></td>
<td>No quality assurance review conducted by IACB.</td>
<td>2 pilot quality assurance reviews conducted by IACB. IACB will conduct more based on the methodology used in these pilots.</td>
<td></td>
</tr>
<tr>
<td>IT audits</td>
<td></td>
<td>Number</td>
<td>0.00</td>
<td>2.00</td>
<td>2.00</td>
</tr>
<tr>
<td>Date</td>
<td></td>
<td></td>
<td>31-May-2012</td>
<td>15-Oct-2013</td>
<td>02-Feb-2015</td>
</tr>
<tr>
<td>Comments</td>
<td></td>
<td></td>
<td>No IT audit performed by public internal auditors.</td>
<td>IT audits have been completed in the Social Security Institution and the Undersecretariat of Treasury</td>
<td></td>
</tr>
<tr>
<td>Creating a baseline for upscaling the QA reviews and IT audits</td>
<td></td>
<td>Number</td>
<td>0.00</td>
<td>1.00</td>
<td>2.00</td>
</tr>
<tr>
<td>Date</td>
<td></td>
<td></td>
<td>31-May-2012</td>
<td>01-Oct-2013</td>
<td>02-Feb-2015</td>
</tr>
<tr>
<td>Comments</td>
<td></td>
<td></td>
<td>IACB used the evaluation report of the consultants at the end of the QA reviews to revise the QAIP Manual. In addition the lessons learned during the QA pilots have been disseminated during the knowledge-sharing event to upscale the QA reviews in the public sector.</td>
<td>Evaluation report for QA reviews and IT audits.</td>
<td></td>
</tr>
</tbody>
</table>

Data on Financial Performance (as of 16-May-2013)

Financial Agreement(s) Key Dates

<table>
<thead>
<tr>
<th>Project</th>
<th>Ln/Cr/Tf</th>
<th>Status</th>
<th>Approval Date</th>
<th>Signing Date</th>
<th>Effectiveness Date</th>
<th>Original Closing Date</th>
<th>Revised Closing Date</th>
</tr>
</thead>
</table>

Disbursements
Project | Ln/Cr/Tf | Status | Currency | Original | Revised | Cancelled | Disbursed | Undisbursed | % Disbursed
--- | --- | --- | --- | --- | --- | --- | --- | --- | ---
P128662 | TF-11904 | Effective | USD | 0.49 | 0.49 | 0.00 | 0.17 | 0.32 | 35.00

### Disbursement Graph

![Disbursement Graph](image)

#### Key Decisions Regarding Implementation

The task team will continue to support and monitor the implementation of the project activities.

#### Restructuring History

There has been no restructuring to date.

#### Related Projects

There are no related projects.