



TCA's Scoring System in Selection of PA Topics

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Ranking Matrix



Selection Criteria

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- ✓ Performance Risks
 - ✓ Estimated Audit Impact
 - ✓ Financial Materiality
 - ✓ Social and Structural Significance
 - ✓ Public, Parliament & Media Interests
 - ✓ Auditability



Risks to Performance

- Risk analysis
- Present/potential problem analysis
- Introducing risk factors



Estimated Audit Impact

- Added value expected from the audit.
- Potential impacts and benefits of performance auditing can be classified by reference to: economy; efficiency; effectiveness; quality of service; planning, control and management; and accountability.



Financial Materiality

- Assessment of the total value of assets, liabilities, annual expenditure and annual revenue of the selected audit area.
- The more material an area is, the higher is its priority for selection as an audit topic.



Social and Structural Significance

- Basic social fields like education, health, defence etc.
- Infrastructure investments like dams, roads, bridges etc.
- Governance activities and sustainable development targets,
- Irregularities on basic values:
 - Impartiality
 - Transparency
 - Easy access to information
 - Legality of acts



Public, Parliament & Media Interests

- Issues of the day, most discussed issues and topics that have more public, parliament and media interests are considered primarily.



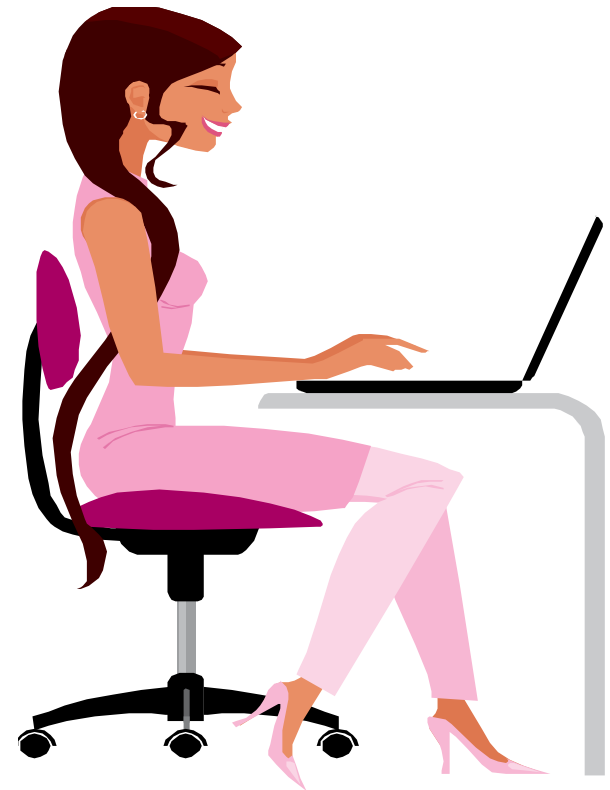
Auditability

- Is the topic suitable for audit or not?
- Can the topic be audited by TCA?



By Whom and How is the Scoring Performed?

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1. Study about topics regarding the selection criteria.
 2. E-mail working papers to whole group.



3. Group meeting

4. Presentations
about topics by
responsible
auditors.




5. Voting

6. Discussion

7. Ranking topics





In this process, experiences and foresights of auditors are determinative.



Sample Study

Selection Criteria	Deriner Dam	Blacksea Seafront Highway	Decreasing Social Risk	Light Rail Systems	Implementation of Farming Reform	Bolu Mountain Tunnel	Marmaray	Basic Training
Performance Risks	High	High	High	High	High	High	Medium	Medium
Potential Audit Impact	High	High	High	High	High	Medium	Medium	Medium
Financial Materiality	High	High	High	High	High	High	High	Medium
Social, Structural Significance	High	High	High	High	High	High	High	High
Public, Parliament, Media Interest	High	High	High	High	High	High	High	Low
Auditability	High	High	Low	Medium	Low	Medium	Medium	High
Total Score	600	600	550	575	550	550	525	475



Thank You for Your Interest.
