

GUIDE TO AUDIT OF ASSOCIATIONS

FIRST CHAPTER

Objective, Scope, Basis and Definitions Objective

ARTICLE 1- (1) This Guide has been prepared in order to determine the procedures and principles regarding the audit of associations and guidance to associations by public officials appointed by the local authorities.

Scope

ARTICLE 2- (1) This Guide contains the working procedures and principles of public officials appointed by the local authorities to audit and guide the associations.

Legal Basis

ARTICLE 3- (1) This Guide has been prepared on the basis of Article 19 of the Law on Associations No. 5253, Article 263 and Article 508 of the Presidential Decree No. 1 on the Organization of the Presidency published in the Official Gazette No. 30474 dated 10/7/2018, and Annex-1 of the Regulation on Associations published in the Official Gazette No. 25772 dated 31/03/2005.

Definitions

ARTICLE 4- (1) In this Guide;

- a) Directorate General refers to the Directorate General for Relations with Civil Society,
- b) Association refers to associations and their branches and supreme organizations, branches or representative offices in Türkiye of non-profit organizations with headquarters abroad established in accordance with the Law on Associations No. 5253 dated 04/11/2004 and Turkish Civil Code No. 4721 dated 22/11/2001, and unions, federations or similar organizations within the scope of the Law on the Establishment of International Organizations No. 3335 dated 26/03/1987.
- c) Local administrative authority refers to the governor or district governor,
- ç) Unit of Relations with Civil Society refers to Directorate Provincial for Relations with Civil Society and Directorate District or Chiefdom for Relations with Civil Society.

SECOND CHAPTER

Scope and Purpose of the Audit

Scope of the Audit

ARTICLE 5- (1) As a result of the risk analyses carried out by the Directorate General within the scope of laundering of asset value resulting from crime against associations and combating the financing of terrorism, the risk groups of the associations are determined as high, medium and low. Within the framework of the audit program prepared by the Directorate General for associations in high and medium risk groups, the general audit of the associations, primarily within the scope of combating the laundering of criminal assets and the financing of terrorism, is carried out.

(2) Audits for associations in the low risk group are carried out as a guide and examining that whether the associations are operating in line with the purposes stated in their statutes, whether they keep their books and records in accordance with the legislation, and if there is a complaint about the association, the matters subject to the complaint. In the case of obtaining findings during the audit within the scope of combating laundering of criminal assets

and the financing of terrorism, these issues are reported to the unit of relations with civil society in order to ensure that the association is audited or included in the audit program in the future.

(3) The general audit is the audit of all the actions and transactions of the association. The specific audit, on the other hand, is an audit limited to the subjects determined by the local administrative authority.

(4) The compliance of the transactions of the association, if any, of all kinds of establishments and their annexes, with the legislation is audited. However, the audit of the commercial companies in which the association is a partner is not carried out.

Purpose of the Audit

ARTICLE 6- (1) The purpose of the audit is to carry out general audit of associations and to guide them in issues whether the associations are operating in line with the purpose stated in their statutes and the fields of work stated to be pursued to achieve this purpose and in accordance with the legislation; to determine whether the transactions and actions related to its activities are suitable for their purposes in terms of accuracy, efficiency and effectiveness; and to increase their awareness and take measures to protect themselves from the risk of financing terrorism within the scope of combating the laundering of criminal assets of associations and the financing of terrorism and obligations stipulated in the legislation of associations.

(2) The main purpose of planning and carrying out the audit is to detect possible contradictions in the relevant legislation and to guide the associations. Within the framework of the principle of continuity of the activities of the associations at all stages of the audit, no action can be taken to prevent or disrupt the activities of the associations and all necessary measures are taken in this regard. Necessary convenience is provided for the activities of the association to be carried out effectively and efficiently.

THIRD CHAPTER

Procedures and Principles of the Audit

Place of Audit

ARTICLE 7- (1) It is essential that the audit be carried out in the settlement of the association and in the presence of the association officials. In cases where the residence of the association is not suitable for audit, audits can be carried out in the units of relations with civil society or at a place belonging to other public institutions and organizations.

(2) Association directors can be present during the audit if they wish or may authorize one of members, employees, accountant or a third person to be present during the audit, in order to show the requested books and documents and to provide information. The regulations in the legislation regarding the submission of information and documents to be requested from the directors of the association and related persons are reserved.

(3) If the audit will not be held at the headquarters of the association and the officers of the association cannot be present, the books and documents are received with a report and delivered with a report. This situation is indicated in the reports to be issued.

Actions that those assigned to audit cannot do

ARTICLE 8- (1) Persons assigned to audit;

a) cannot act in a way that would undermine the prestige and sense of trust required by the duty.

b) cannot interfere with the affairs of the officials in the associations and their establishments and annexes that they audit, and cannot prevent the activities of the association.

c) cannot edit, add or do similar things on documents and books, except for the statements made by placing the date and signature showing that the transactions for a certain period were audited,

ç) cannot share information with others about where they will go or what they will do regarding audit, examination, research and other duties,

d) cannot disclose the confidential matters they have learned due to their duties,

e) cannot have their confidential writings dictated to others,

f) cannot be guests of people related to their duties, cannot accept their services and treats directly or indirectly, cannot trade with them, cannot borrow or loan money, while they are in charge of audit, examination, research and other duties.

Scope of the audit in terms of duration

ARTICLE 9- (1) In the general audits carried out in the associations, the books and records and activities of the last board of directors of the association are audited. However, if the term of office of the last board of directors is less than one year, the accounting period on the date of commencement of the audit and the previous two accounting periods are also audited. This period is not adhered to when dealing with actions and transactions that constitute a crime and belong to previous years.

(2) In general audits, within the last three years before the date of the audit, if a general audit has been carried out by civil inspectors of the Ministry of Interior or association auditors, the transactions after this audit are audited.

Approval of Audit

ARTICLE 10- (1) In the approval of the local administrative authority for the audit of the association, it is stated on which subjects the audit will be carried out, and whether the association will be subject to general or specific audit. Except for the matters specified in the approval, audits are not carried out. However, if it is necessary to examine the transactions outside the scope of the audit, those assigned with the audit notify the local administrative authority of the situation.

Issuing assignment orders

ARTICLE 11- (1) Assignments related to the associations to be audited are made by the chief of the unit of relations with civil society, based on the approval of the local administrative authority. In the assignment letters, public officials to be appointed and the date to start the audit and the audit periods, the risk groups of the associations to be audited determined as a result of the risk analysis made by the Directorate General are included.

(2) As a result of the risk analyses made by the Directorate General, the risk groups of the associations are not disclosed to third parties other than the association officials.

Other matters to be included in assignment orders

ARTICLE 12- (1) In the assignment letters of the associations in the Medium-risk and High- risk groups (Annex-1), it is stated that the association will be audited within the scope of combating the laundering of assets arising from crime and financing of terrorism and in accordance with the relevant legislation. On the other hand, in the assignment letters of associations in the low risk group (Annex-2), it is stated that the association will be audited outside the scope of laundering the assets arising from crime and the combating financing of terrorism, whether the associations operate in line with the purpose stated in their statutes, whether they keep their books and records in accordance with the legislation, and similar issues.

(2) In assignment letters, regardless of which risk group the associations belong to, it is stated that the directors or officials of the association will be guided to increase their awareness

within the scope of combating the laundering of asset values arising from crime and financing of terrorism, and to take measures to protect themselves from the risk of financing of terrorism.

Notification of audit

ARTICLE 13-(1) The audit of the association shall be notified to the officials of the association according to the relevant legislation by the units of relations with civil society at least twenty-four hours before the audit started. This notification includes the names and surnames of the public officials who shall carry out the audit, the duties titles, the date and time to be started to be audited and the scope of audit of the association carried out in accordance with the article 1 of the annex of the regulation on associations. (Annex-3, Annex-4)

Requiring information and documents

ARTICLE 14- (1) Those assigned to the audit shall, through governorates and district governorates, make correspondence from public institutions and organizations, real and legal persons including banks to request relevant information and documents limited to the issue covered by the audit duty.

Statute of limitations

ARTICLE 15- (1) Those assigned to audit shall examine whether the issues covered by the inspection until the completion of the audit will be statute of limitations. The necessary attention and sensitivity shall be shown in concluding the issues under the examination before the end of the statute of limitations according to the relevant laws. If it is understood that there is no possibility of completion of the work without the statute of limitations, the unit of relations with civil society is informed hereof.

(2) In the inspections on the investigation of more than one allegation, if it is found that one or more of the allegations remain for a little while to be a statute of limitations, the supervision of those allegations within the knowledge of the unit of relations with civil society is given priority and the report on the issues that need to be made on the allegation shall be issued urgently.

(3) Even if it is found that the issues related to the duty are statute of limitations, the report to be issued on the subject is included.

FOURTH CHAPTER

Issues to be examined in audit and reports to be issued

Audit method

ARTICLE 16- (1) During the audit, the matters set out in Annex 5 to this Guide and the matters stipulated in the relevant legislation are examined. Before the examination of the books and records of the association, the audit committee report and if any, other reports on the internal audit of the association are requested. It is examined whether the accuracy of the information contained in the reports and the association follows the criticisms and recommendations or not. All the transactions carried out on this issue are also examined. Explanations and evaluations are made in the reports to be issued by those assigned to the audit.

(2) Based on the books and documents of the association, it is examined comparatively whether the information contained in the declaration within the scope of the examination period given by the association to the local authorities is correct. Necessary explanations are made about the declarations examined in the reports to be issued.

(3) The books and documents required for the control of the acts and transactions of the association are requested from the officials of the association and examined through them.

(4) As of the date of starting the audit, the case, the warehouse, the bank statements showing bank account movements and balances and the association's debts and receivables are requested from the officials of the association or these issues may be determined according to the quality of the examination based on the declaration of the managers of the association.

(5) It is essential that the collection works and warehouse counts of the association and the association's affiliated institutions and extensions are carried out by those assigned to audit themselves. However, it may be requested from the local administrative authority to assign a sufficient number of public officials from the public institutions and organizations, provided that the associations with intense work load and the audit and monitoring responsibility for the inspection of the collection procedures of their institutions and extensions remains under the supervision of those assigned to the audit.

(6) Controls are carried out by screening or sampling procedure. While the audit is maintained by the sampling procedure, the sampling rate is increased according to the nature of the errors and deficiencies that are understood that it is not in accordance with the legislation or if necessary, if necessary, audit is performed by the screening procedure.

(7) Under the supervision of the association, it is examined whether there is a consistency between the accounts transferred from the previous period and the accounts related to the income and expenses made during the period, whether they are processed towards books and records, the expenditure documents are in accordance with the regulations of the associations and the regulations stipulated in the relevant legislation, and the expenses of the association are in line with the purpose of the association and the regulation of the association.

(8) It is examined whether the errors and deficiencies identified and requested to be eliminated in the previous audits are eliminated and whether the criticism and recommendations are fulfilled.

Detection report

ARTICLE 17- (1) In cases where several transactions and activities of the association should be detected during the audit, the detection reports may be issued to be added to the audit reports. The detection reports are read before the signing of the concerned and signed together by those present after the accuracy is understood.

Audit reports

ARTICLE 18- (1) As a result of the auditing of all or part of the acts and transactions of an association, audit reports are prepared in accordance with the example in the annex of this Guide. (Annex-5) However, when necessary, more than one report can be prepared in different ways and according to their subjects, including the relevant sections in the audit report. The audit reports that need to be sent to other authorities are prepared separately.

(2) The conclusion sections of the reports include the summary of the act that violates the legislation and the date of the act, the articles of violated law or regulation, the article of the law for which act is requested, the person or persons against whom action is requested and the authorities authorized to take these actions, the content of the notifications requested to be made and the persons, institutions and organizations to be notified, and the reason if there is no violation of the legislation. The summary of the determinations and evaluations is written in a way that does not cause any doubt.

(3) The reports prepared by those assigned to the audit are given to the units of relations with civil society. Necessary procedures regarding the reports are carried out by the local authorities.

Issue excluded from the scope

ARTICLE 19- (1) The audit reports explain The issue or issues excluded from the scope are explained together with the reasons. If more than one report has been prepared about an association, and the issues, dates and numbers of these reports are specified in the reports.

(2) If there is no issue excluded from the scope, it is stated in the report that there is no issue excluded from the scope.

Common aspects of report writing

ARTICLE 20- (1) The following issues are taken into consideration while writing the report;

a) The reports are written using the “Times New Roman” font and 12 size in computer environment. However, some tables or texts with form and analysis features may use different fonts and sizes.

b) The reports do not include irrelevant issues and unnecessary details. Criticisms and opinions are based on clear and conclusive evidence.

c) The evaluation and conclusion sections of the report cover the date of the act.

ç) Institutions and organizations to which the report should be sent are specified in the conclusion section of the report.

d) Erasing, scratching and scraping are not made in the reports. Corrections are approved with initials when necessary.

e) Page numbers are placed centered at the bottom of the report pages. The number of pages is displayed along with the total number of pages. (Example: 1/10)

f) Unless it is mandatory, no additional number is written in the “Conclusion” section of the report.

g) The upper right corner of the report pages is sealed by the units of relations with civil society with red ink in such a way that it does not obscure the text and is legible.

ğ) The bottom part of each page of the reports is initialled with a blue ink pen from where the text ends.

h) On the last page of the report, before the name and signature, the place and date of the report are written on the right side of the page.

ı) When determining the number of report pages, the pages of the list of contents, and if any, the table of contents are included in this total.

i) If the reports exceed ten pages, the table of contents can be edited.

Annexes

ARTICLE 21- (1) Annexes are attached to the reports to be sent to the authorities where action is requested, and a copy of this report and its annexes are kept in the units of relations with civil society. Annexes larger than A4 paper or bound, such as books, statutes, can also be electronically added to reports.

(2) The following issues are taken into account in the documents to be attached to the reports:

a) While the annex number is assigned, individual documents are numbered separately.

b) The annex number is assigned in red pencil in the upper right corner of the annex.

c) In the annexes consisting of more than one page, if the pages are parts of a single text, the annex number is written on the first page without numbering them separately. However, the annexes that have a separate integrity in themselves are numbered as 1/1.1/2, 1/3

ç) Photocopied documents taken from the relevant parties to be added to the reports are signed by the association official, when necessary, by writing “same as the original” on the front of the document, specifying the name and surname and position title, and setting the date.

d) Documents that are not directly related to the subject of the report and that will not affect the results of the examination are not added to the reports.

List of contents

ARTICLE 22- (1) “List of contents” is prepared in reports with one or more annexes. The names, surnames and position titles of those assigned to audit are written on the list of contents.

FIFTH CHAPTER
Enforcement and Execution

Entry into force

ARTICLE 23- (1) This Guide enters into force on the date of approval.

Execution

ARTICLE 24- (1) The provisions of this Guide shall be implemented by the Director General for Relations with Civil Society of the Ministry of Interior.

T.R.
MINISTRY OF INTERIOR
..... Governorate

No :
Subject: Assignment

.../.../...

TO THE RELEVANT AUTHORITIES

Pursuant to the approvals of the Governor's Office dated .../.../..., you have been assigned to conduct the audit of "....." Association, with the registration number, and headquartered in our province, between the dates of .../.../....

Since the mentioned Association is considered to be in the high/medium risk group in the outcome of the risk analysis conducted by the Directorate General for Relations with Civil Society in accordance with Article 19 of the Law No. 5253 on Associations and Additional Article-1 of the Regulation on Associations; a general audit will be conducted in accordance with Article 19 of the aforementioned Law and the relevant legislation within the scope of whether the association operates in line with the purposes shown in its statute, particularly on fight against laundering of assets derived from crime and financing of terrorism, and whether its books and records are kept in accordance with the legislation.

During the relevant audits, necessary assessments will be made by examining whether the associations have taken the measures specified in the "*Good Practices Guide on Preventing the Use of Associations for the Purpose of Financing Terrorism*" published on www.siviltoplum.gov.tr or other measures determined by them in this regard, and whether they apply the principles, rules and methods they have determined in order to protect themselves from the risk of financing terrorism.

Furthermore, during the mentioned audit, directors or officials of the association will be guided on raising their awareness in the context of combating the laundering of assets derived from crime and financing of terrorism, taking measures to protect themselves from the risk of financing terrorism, and their obligations stipulated under the legislation on associations.

It is kindly submitted for your information for taking the necessary action.

Name and Surname
Title

To:
Name and Surname:
Title:
Name and Surname:
Title:
...

T.R.
MINISTRY OF INTERIOR
..... Governorate

No :
Subject: Assignment

.../.../...

TO THE RELEVANT AUTHORITIES

Pursuant to the approvals of the Governor's Office dated .../.../..., you have been assigned to conduct the audit of "....." Association, with the registration number, and headquartered in our province, between the dates of .../.../....

Since the mentioned Association is considered to be in the low risk group in the outcome of the risk analysis conducted by the General Directorate of Relations with Civil Society in accordance with Article 19 of the Law No. 5253 on Associations and Additional Article-1 of the Regulation on Associations; a general audit will be conducted in accordance with Article 19 of the aforementioned Law; to determine whether the association operates in line with the purpose stated in its statutes and regulations and whether it keeps its books and records in conformity with the legislation. Laundering of assets deriving from crime and combating the financing of terrorism are not included in the scope of this audit.

Furthermore, during the mentioned audit, directors or officials of the association will be guided on raising their awareness in the context of combating the laundering of assets derived from crime and financing of terrorism, taking measures to protect themselves from the risk of financing terrorism, and their obligations stipulated under the legislation on associations.

It is kindly submitted for your information for taking the necessary action.

Name and Surname
Title

To:
Name and Surname:
Title:
Name and Surname:
Title:
.....

T.R.
MINISTRY OF INTERIOR
..... Governorate

No :/...../.....
Subject : Audit Notification

TO THE BOARD OF DIRECTORS OF THE ASSOCIATION

Pursuant to the approvals of the Governor's Office dated .../.../.../..., the audit of your association will be started by our Governor's Office staff named..... and, on the date of./.../..... at

Since your association is considered to be in the low risk group in the outcome of the risk analysis conducted by the General Directorate of Relations with Civil Society in accordance with Article 19 of the Law No. 5253 on Associations and Additional Article-1 of the Regulation on Associations; an audit will be conducted for your association in accordance with the provision stated in the aforementioned article of Law; ‘ *It may be audited by public officials appointed by the Minister of Interior or the chief of the local authority, whether the associations operate in line with the purposes set out in their statutes and whether they keep their books and records in accordance with the legislation*’. Laundering of assets deriving from crime and combating the financing of terrorism are not included in the scope of this audit.

The "Guidelines on the Audit of Associations" and "Guidelines on the Procedures and Principles to be followed within the scope of the Associations Legislation", which include the issues to be examined during the audits, as well as the guidelines prepared for associations on different subjects are published on the website of the Directorate General for Relations with Civil Society www.siviltoplum.gov.tr.

Furthermore, after the audit is completed, the "Opinion and Suggestion Form" created in the Associations Information System (DERBIS) can be filled out by your association's directors if requested.

Kindly submitted for your information.

Name and Surname
Title

T.R.
MINISTRY OF INTERIOR
..... Governorate

No :/.../...
Subject : Audit Notification

TO THE BOARD OF DIRECTORS OF THE ASSOCIATION

Pursuant to the approvals of the Governor's Office dated .../.../..., the audit of your association will be started by our Governor's Office staff named..... and, on the date of.../.../.... at

Since your association is considered to be in the high/medium risk group in the outcome of the risk analysis conducted by the Directorate General for Relations with Civil Society in accordance with Article 19 of the Law No. 5253 on Associations and Additional Article-1 of the Regulation on Associations; a general audit will be conducted in accordance with Article 19 of the aforementioned Law and the relevant legislation within the scope of whether your association operates in line with the purposes shown in its statute, particularly on fight against laundering of assets derived from crime and financing of terrorism, and whether its books and records are kept in accordance with the legislation.

The "Guidelines on the Audit of Associations" and "Guidelines on the Procedures and Principles to be followed within the scope of the Associations Legislation", which include the issues to be examined during the audits, as well as the guidelines prepared for associations on different subjects are published on the website of the Directorate General for Relations with Civil Society www.siviltoplum.gov.tr.

Furthermore, after the audit is completed, the "Opinion and Suggestion Form" created in the Associations Information System (DERBIS) can be filled out by your association's directors if requested.

Kindly submitted for your information.

Name and Surname
Title

..... AUDIT REPORT⁽¹⁾**I. AUDIT INFORMATION⁽²⁾**

Authority Approving the Audit	
Date and Number of Audit Approval	
Audit Date	
Period Covered by the Audit	

II. GENERAL INFORMATION⁽³⁾

Name of the Organization	
Registry Number	
Location Address and Telephone	
Date of Establishment	
Full Name of the Chairman	
Full Name of the Treasurer	
Number of Members	
Meeting Time of the Ordinary General Assembly	
Last Meeting Time of the Ordinary General Assembly	
Number of Branches and Representatives	
Bookkeeping Basis	
Field of Activity (Type)	

III. ISSUES REVIEWED IN THE AUDIT⁽⁴⁾

1) Books	YES	NO	DESCRIPTION
a) Are all of the books mandatory to be kept available? Have the books been certified by the competent authorities within the periods specified in the legislation? (Law of Associations Article: 11 and Regulation on Associations Article: 32, 36)			
b) Are the books duly kept? (Law of Associations Article: 11 and Regulation on Associations Article: 32, 33, 34, 36)			

2) Income and Expenses	YES	NO	DESCRIPTION
a) Has an authorization certificate been issued on behalf of the persons collecting the revenues of the organization? Has the legislation been complied with in matters related to the authorization certificate issued? (Law of Associations Article: 11 and Regulation on Associations Article: 46)			
b) Are the monies collected by the persons authorized to collect revenues on behalf of the organization by issuing a receipt document in			

physical or electronic media delivered to the organization's treasurer or deposited in the organization's bank account within the period stipulated in the legislation? Are these documents recorded in the relevant books? (Regulation on Associations Article: 34, 38 and 47)			
c) Has the legislation been complied with in matters related to the format, printing, control, receipt, delivery to persons who will collect income, filling, storage, and handover between treasurers? (Regulation on Associations Article: 42-45)			
ç) Are the income and expenses of the organization duly documented? (Law of Associations Article: 11, Regulation on Associations Article: 38)			
d) Has a board decision been taken on the amount of money that can be kept in the safe? (Regulation on Associations Article: 47)			
e) Have all revenues, collections, expenses and payments of the Association exceeding 7,000.00 TL (for 2020) been made through banks and other financial institutions or the Posta ve Telgraf Teşkilatı Anonim Şirketi? (Law of Associations Article:32/u)			

3) Declaration	YES	NO	DESCRIPTION
a) Have the declarations of the organization been submitted to the local administrative authority within the deadline? (Law of Associations Article:19)			
b) Is the information in the declaration in accordance with the books and records of the organization? (Law of Associations Article: 19 and Regulation on Associations Article: 83-84)			

4) Mandatory Notifications	YES	NO	DESCRIPTION
a) Have the changes in the organization's location been notified to the local administrative authority within forty-five days? (Law of Associations Article: 23, Regulation on Associations Article: 92)			
b) Have the primary and substitute members elected to the bodies of the organization been notified to the local administrative authority within forty-five days following the general assembly of the organization? (Law of Associations Article: 23, Regulation on Associations Article: 17)			
c) Have changes in the organization's bodies been notified to the local administrative			

authority within forty-five days? (Law of Associations Article: 23, Regulation on Associations Article: 92)			
ç) Have the immovable properties acquired by the organization been notified to the local administrative authority within thirty days of their registration with the land registry? (Law of Associations Article: 22, Regulation on Associations Article: 93)			
d) Have the amendments to the bylaws of the organization been notified to the local administrative authority within forty-five days following the general assembly meeting at which the amendment was made? (Regulation on Associations Article: 92)			

5) Overseas Aid and International Activities	YES	NO	DESCRIPTION
a) Has the organization notified the local administrative authority in advance about the aid received from individuals, institutions and organizations abroad? Are cash aids received through banks? (Law of Associations Article: 21 and Regulation on Associations Article: 18, 19)			
b) Has the local administrative authority been notified about the aid provided abroad before the aid is provided? (Law of Associations Article: 21 and Regulation on Associations Article: 18, 19)			
c) In cases where money is transferred abroad through customs declaration, has the notification of the aid transferred abroad been submitted to the local administrative authority within thirty days from the date of the customs declaration? (Law of Associations Article: 21 and Regulation on Associations Article: 18, 19; Law No. 1567, Decree No. 32 on the Protection of the Value of Turkish Currency and related legislation)			
ç) Has the obligation to provide cash aid abroad exceeding one hundred thousand Turkish Liras (for 2021) or ten thousand Euros or equivalent foreign currency been complied with through banks and other financial institutions or Posta ve Telgraf Teşkilatı Anonim Şirketi? (Law of Associations Article: 21 and Regulation on Associations Article: 18, 19)			
d) Has the foreign organization headquartered abroad, with which the organization operates or cooperates in Türkiye, obtained permission from the Ministry of Interior? (Law of			

Associations Article: 5 and Regulation on Associations Article: 26-29)			
6) Membership	YES	NO	DESCRIPTION
Has the legislation been complied with in membership admission and termination procedures? Has the obligation to report the name, surname, date of birth and ID number of those who are admitted to membership and those whose membership is terminated to the associations unit where the headquarters is located within forty-five days from the date of admission and termination been complied with? (Turkish Civil Code Article: 63-71 and 93, Law of Associations Article:23)			

7) General Assembly Meetings	YES	NO	DESCRIPTION
a) Have the ordinary general assembly meetings of the organization been held at the time specified in its statute? (Turkish Civil Code Article: 74)			
b) Have the provisions of the legislation been complied with in the procedures related to the general assembly meetings? (Turkish Civil Code Article: 73-83 and Regulation on Associations Article: 13-15)			
c) In the event that general assembly and board of directors meetings are held electronically, have electronic systems approved by the General Directorate of Information Technologies been used? Have the procedures and principles specified in the Regulation on Associations been complied with? (Regulation on Associations Article: 15/A)			

8) Activities	YES	NO	DESCRIPTION
a) Are the activities of the organization in line with the purpose and scope of work specified in its statute? (Law of Associations Article: 30 and Turkish Civil Code Article: 90)			
b) Are the prohibitions on the use of certain names and signs and the prohibitions on engaging in activities preparatory to military service, national defense and general law enforcement services complied with? (Law of Associations Article: 29, 30)			

9) Facilities	YES	NO	DESCRIPTION
a) Has permission been obtained from the highest local administrative authority to open and operate the organization's clubhouse and to serve alcoholic beverages in the clubhouse?			

Does the organization's clubhouse comply with the provisions of the legislation on clubhouses? (Law of Associations Article:26, 26/A, 26/B and Regulation on Associations Section Ten)			
b) Does the organization have a student dormitory? If yes, are they opened and operated with permission from the relevant authorities? (Law of Associations Article:26 and Regulation on Associations Article: 95)			
c) Does the organization have other facilities such as a medical center, nursing home, rehabilitation center and similar facilities other than a clubhouse or student dormitory? If yes, have the provisions of the relevant legislation regarding the opening of these facilities been complied with? (Regulation on Associations Article: 95)			
ç) Have the facilities of the organization been audited by the competent authorities issuing permits, licenses and similar documents in accordance with the relevant legislation?			

10) Other Issues	YES	NO	DESCRIPTION
a) Have the executives, auditors and branch heads of public interest organizations made asset declarations? (Law No. 3628 Article: 2,6)			
b) Do organizations with non-profit status carry out their document and archive management activities in accordance with the Presidential Decree No. 11 on the Presidency of the State Archives and the procedures and principles set by the Presidency of the State Archives?			
c) In the event that the organization has public-related activities, does organization apply the quality assurance systems in these activities? (For example: In accordance with Article 3, paragraph (e) of the Law No. 5624 on Blood and Blood Products, "Those who open and operate service units are obliged to carry out their activities within the scope of this Law within the framework of national and international quality assurance programs.", the Turkish Red Crescent Society is required to implement quality assurance systems in its activities in this field).			
ç) If the organization is covered by Law No. 5072, have the basic principles in Article 2 of the said Law been complied with?			
d) Have the relevant institutions been notified for the personnel employed on salaried basis?			

(Article 8 of Law No. 5510 and Article 94 of Law No. 193)			
e) Has permission been obtained from the Ministry of Interior for words in the name of the organization that can be used with permission? (Law of Associations Article: 28)			
f) Do the regulations on not using languages other than Turkish in the organization's books and records and in correspondence with the official institutions of the Republic of Türkiye are complied with? (Law of Associations Article: 31)			
g) Has the general assembly determined the remuneration to be paid to the members of the board of directors and supervisory board as well as all kinds of allowances, travel allowances and compensation? (Law of Associations Article:13)			
ğ) Has the address of the organization's representative office been notified in writing to the local administrative authority by the person or persons appointed as representative by the decision of the board of directors? (Law of Associations Article:24)			
h) Has permission been obtained from the competent authority for aid collection activities? Have aid collection activities been carried out in accordance with the relevant legislation? (Law on Aid Collection and Aid Collection Directive)			
ı) Has the Audit Commission fulfilled its auditing duties within the periods stipulated by the association's bylaws and legislation? (Law of Associations Article: 9; Turkish Civil Code Article: 86)			
i) Has the organization's fund been established in accordance with the legislation? Is it operated according to the principles and procedures specified in the Regulation on Associations? (Law of Associations Article:12 and Regulation on Associations Article: 72-82)			
j) If the organization is involved in any platform, does it comply with the purpose of its statute? Does the authorized body have a decision on this issue? (Law of Associations Article: 25 and Regulation on Associations Article: 94)			
k) Has a declaration been submitted to the Chief Public Prosecutor's Office for the organization's publications in accordance with the legislation? (Law No. 5187 Article: 7, 10)			
l) Has an economic enterprise been established for the commercial activities of the			

organization and tax liability has been established? Are separate books kept for its commercial enterprises according to the provisions of the Tax Procedure Law? (Corporate Tax No. 5520 Article 1,2 and Regulation on Associations Article: 31)			
m) Has any judicial or administrative action been taken against the organization?			
n) Are there any issues other than those mentioned above that have been audited and should be included in the report?			

IV- FINANCIAL INFORMATION⁽⁵⁾

The statement of accounts of the organization that keeps books according to the business account between .../.../ -.../.../.

EXPENSES + ASSETS		REVENUES	
Debt Turnover	:	Prior Period Turnover	:
Total Expenses	:	Total Revenue	:
Bank	:	Debt Total (Debt Turnover + Period Debt)	:
Cash	:		
TOTAL	:	TOTAL	:

V- PREVIOUS AUDIT

By whom and on what date was the previous audit of the organization conducted? If any, have the criticisms, actions and recommendations been implemented? If not, what are the reasons?	
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VI- CONCLUSION⁽⁶⁾

On the assessment of the responsibilities arising from the audit of within the framework of the Law No. 5253 on Associations and the relevant legislation;

- 1-
- 2-

The above opinion and conclusion are reached. .../.../....

AUDITING COMMISSION

Full Name
Signature

Full Name
Signature

Full Name
Signature