## Enhancing the role of audit in tackling corruption

**External indicator** Open Budget Index: 55/100

Qualitative indicators of good practice:

- Corporate accounting and auditing standards are governed by the [Turkish Commercial Code No. 6102](https://www.ebilgin.gov.tr/kuran) of 2012 (as amended).
- The Public Financial Management and Control (PFMC) Law of 2006 requires the public sector to adopt international accounting standards, but not all the standards have been adopted yet.
- The Public Oversight, Accounting and Auditing Standards Authority (KGK) is responsible for setting accounting and auditing standards to align with international standards.
- The [Open Budget Survey 2021](https://openbudgetsurvey.org/) oversight score for Turkey’s Court of Accounts is 83 compared to a global average score of 63.

## Promoting public participation and anti-corruption education

**External indicator** World Justice Project, Open Government Score: 0.45/1

Qualitative indicators of good practice:

- Right to information is ensured through different regulations, including the Law on the Right to Information, Law No: 4982 of 2004 and Circular No. 25356 by the Prime Minister.
- By-Law on the Procedures and Principles of Drafting Legislation lays out the policy drafting process, including public consultations on draft policies on "matters of public concern" through online and offline channels.
- In 2017, Turkey’s membership in the Open Government Partnership was made inactive after it failed to deliver a National Action Plan.

## Professional enablers of money laundering

**External indicator** Financial Action Task Force (FATF) IO4: Moderate effectiveness

Qualitative indicators of good practice:

- Designated-Non Financial Business and Professionals (DNFBPs) include accountants, lawyers, notaries, real estate agents and dealers of precious metals and stones.
- FATF recommends increasing Suspicious Transaction Reporting (STR), as well as improving robust control systems and measures to mitigate risks as some of the existing gaps among DNFBPs.
- Turkey is listed under FATF’s “jurisdiction with strategic deficiencies” and is subject to increased FATF monitoring within an agreed timeframe.

## Promoting anti-corruption in the renewable energy sector

**External indicator** N/A

Qualitative indicators of good practice:

- The National Energy and Mining Policy (2017) provides the framework for decreasing reliance on imported energy by focusing on renewables, coal, and nuclear.
- The government has carried out public hearings among local citizens on the Akkuyu nuclear project, and the Akkuyu Project Company has set up a public information platform to inform and engage citizens in the project area.