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COMPARATIVE ASSESSMENT REPORT

ON

THE IMPACT BORN BY LOCALIZING THE EUROPEAN UNION ACQUIS ON THE WORK AND RESPONSIBILITIES OF LOCAL AUTHORITIES IN TURKEY

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EXECUTIVE SUMMARY

Food Safety

This section of the report was prepared under LAR III, to contribute to the relationship between the institutional service quality and service efficiency of our municipalities and the policy measures that can be taken in this regard in accordance with the “A.1.1.13. Assess the impact born by localizing EU Acquis on the work and responsibilities of local authorities in Turkey” activity and the EU directives on “Food Safety, Veterinary and Phytosanitary Policy” (Chapter 12).

The production and trade of food and agricultural products across the world have become even more competitive and complex with the impact of newly developing technologies and digital transformation, increased urbanization, changing consumer needs, increased population, malnutrition and hunger, increased chronic illnesses, increased food need and competition, increased environmental pollution, degradation of ecosystem services, climate change, globalization, the need for monitoring in the agriculture and food industry, the sudden emergence of zoonotic pathogens and diseases, and the newly emerging business models. This situation has required measures to be taken against the elimination of microbiological, chemical and physical hazards that threaten human health, bringing the concept of food safety to the forefront.

Turkey has taken and implemented the necessary measures for the successful implementation of international food safety standards (FAO/WHO Codex Alimentarius and the EU Food Law), regulations and key principles. Turkey has taken the EU food safety legislation into the scope of “Law No. 5996 on Veterinary Services, Plant Health, Food and Feed” issued on 11 June 2010, confirming the application of the European Union’s “farm to fork food safety concept in line with the EU.

Municipalities do not have direct management and implementing powers under Law No. 5996 on Veterinary Services, Plant Health, Food and Feed which is fully aligned with the EU’s food safety principles. It is indicated that, under the laws and regulations for which they are responsible, they will assist the Ministry of Agriculture and Forestry, Ministry of Health and other institutions in the implementation of the Ministry of Agriculture and Forestry and Ministry of Health regulations on ensuring food safety, the prevention of non-eligible agri-food products and/or elements of risk (e.g. prevention of zoonotic diseases and integrated pest management) that may lead to foodborne illnesses, and the implementation of factors that will directly or indirectly affect ensuring food safety.

According to EFSA data, the most common diseases in Europe are caused by microorganisms such as Campylobacter, Salmonella, Yersinia, E. coli and Listeria. According to EFSA, over 350,000 individuals in the European Union suffer from foodborne illnesses every year. Based on the studies published by the World Health Organization (WHO) in 2019, approximately 600 million individuals (nearly 1 in 10 people in the world) fall ill after consuming non-safe foods – 420,000 of whom die each year.

According to the United Nations, the world population which is currently 7.7 billion will reach up to 9.7 billion by 2050, causing the food need to increase by 70%. Therefore, it is of critical importance that all human beings access safe and nutritious food. In this case, there is a prominent need for the global provision of two important food factors, which are food safety and food security according to FAO. Furthermore, the World Health Organization (WHO) considers food safety, nutrition and food security as integral mutual complementary factors.

This study aims to facilitate the implementation of the EU food safety and control systems in a faster and more inclusive manner in all stages of the agri-food chain. The report, prepared under the project, individually examines EU's food law, principles, vision, goals, EFSA's perspective, the approaches of FAO and WHO, Codex Alimentarius, food safety policies of other countries, Law no. 5996 in Turkey, Turkish Food Codex, the policies and activities of the Ministry of Agriculture and Forestry and Ministry of Health, and municipal laws and regulations and also includes the approaches of FAO and WHO in ensuring food safety, addressing foodborne diseases and the strategic importance of food safety.

As part of the project, face to face interviews were held with pre-determined central organizations, 14 provincial and district municipalities and respective Directorates of Agriculture and Forestry and the draft report was discussed in a full-day workshop held in Ankara on 11 October 2019. The European Union Food Safety Policy and its key principles were examined in detail, defined, and included in the report. The legislation and instructions which are related to EU food safety policies and principles and with which the municipalities in Turkey must comply were also examined and evaluated in the report.

The report's key findings in the light of such examinations and evaluations are listed below:

- Municipalities make significant contributions to ensuring food safety in Turkey in line with the EU legislation.
- Municipalities are partially responsible for ensuring food safety in Turkey, with the main responsibility and implementing powers being held by the Ministry of Agriculture and Forestry and partly by the Ministry of Health.
- Although they are aligned with EU's norms, the legislation on ensuring food safety which municipalities must practice are multi-element and disorganized, old, incomprehensible, and lacking in meeting the requirements.
- It is observed that municipalities are generally in financial difficulties and lack technical equipment.
- It is understood that municipalities lack the qualified personnel who can successfully practice the EU food safety standards and principles and the UN Sustainable Development Goals 2030 principles, go through frequent turnover of staff, and have inadequate annual capacity development and training programmes.
- There is inadequate communication, coordination and internationalization among provincial and district municipalities and/or provincial and district municipalities and the Ministry of Agriculture and Forestry and/or the Ministry of Health organizations and/or other public organizations and/or other national and international stakeholders.
- Municipalities fall short in developing and implementing a long term strategic action plan on the agri-food system regarding the implementation of the EU Food Safety, EU 2030 and UN SDG 2030 principles.
- The activities of municipalities in agroecology, biodiversity, ecosystem services and climate change are insufficient.
- The activities of municipalities in the protection of public health and welfare, promotion of rural agriculture, ensuring gender equality, and prevention of chronic diseases are insufficient.

- There are no food safety coordination centres in provinces.
- Innovation activities for the food system are insufficient to improve food safety and security.
- There is inadequate communication, cooperation and coordination among the stakeholders in the food chain, consumers, and the municipality.

The report contains evaluations, conclusions and recommendations regarding the examination of the alignment with EU food safety principles, standards and regulations and enhancing engagement in order to strengthen the institutional infrastructure in food safety inspection and supervision systems practiced by municipalities, improve service and cooperation capacity, reduce foodborne diseases, improve public health, mainstream gender equality, improve the agri-food sector and ensure socio-economic development, and ensuring sustainable food systems by supporting biodiversity and ecosystem services.

The recommendations formulated in the report in the context of municipal institutional strengthening in line with WHO/FAO and EU food safety principles, improving service quality, increasing productivity, developing the agri-food sector, and reducing and/or preventing foodborne diseases and protecting public health by improving institutional cooperation are summarized below:

- A Food Safety Coordination Centre should be established in every province under the coordination of the Governorship.
- Agri-Food System Innovation Offices should be established in every province.
- Municipalities should prepare and implement 3-5-year agri-food system strategy development activity plans covering food safety, adequate nutrition, food security and internationalization in line with the EU Food Law standards and EU FOOD 2030 and UN SDG 2030 principles.
- Municipalities should carry out capacity development and training programmes for the stakeholders in the food chain, rural women, farmers, consumers, and their own staff in line with the EU Food Law, EU FOOD 2030 and UN SDG 2030 principles.
- Municipalities should formulate and implement annual and long-term work schedules in such areas as agroecology, biodiversity, ecosystem services, climate change, protection of water resources and basins, soil health and conservation, greening and environmental pollution.
- Municipalities should cooperate with the Ministry of Agriculture and Forestry, Ministry of Health, other public entities, private entities, international entities, universities, farmers and other stakeholders in matters concerning animal health and well-being, plant health and protection, combatting zoonotic diseases, and food safety.
- Municipalities should support rural agriculture, rural women, smallholders, small businesses, and urban agriculture in appropriate areas, ensure that products reach the market in line with food safety, and increase agricultural production.
- Municipalities should give weight to cooperation; cooperate with other municipalities, national and international entities; implement long-term action plans to ensure national and international agri-food investments in urban and adjacent areas.

- Financial resources of municipalities should be enhanced.

Social Policy and Employment

The EU Acquis covering the fields of social policy and employment (Chapter 19) is briefly referred to as the “social acquis” in EU terminology and its core purpose is to ground and protect the “European Social Model”. The Union stipulates the local implementation of the Acquis which constitutes the subject matter of this report through its design and practice in accordance with the respective administrative structure of each member state and candidate country. When designing the research on which the report is based, the duties and powers of our municipalities related to social policy and employment were examined, ultimately deciding to focus on the parts of the Acquis that addressed social exclusion and combating poverty. In order to examine the extent to which the Acquis was implemented by municipalities in the said areas, primarily the aims indicating the desired results to be achieved through social protection and inclusion policies in the EU, the key principles guiding the design processes of these policies, the procedures followed in the design and implementation stages, and the administrative structures or institutional and financial instruments used or established in implementation processes were examined. Afterwards, the extent to which these policies were implemented in municipalities included in our research is explained, focusing on the said elements.

The main objectives of the Acquis pursued at the EU level are identified in the charters as follows: improving human resources, achieving high employment, improving living and working conditions, ensuring social inclusion, combating discrimination, establishing social justice, implementing adequate social protection, ensuring gender equality, supporting solidarity between generations, and protecting the rights of the child. These key objectives are listed in Turkey’s Human Resources Development Sectoral Operational Programme as follows: “ensuring access to employment, healthcare and social protection services” and “combating discrimination, exclusion, and poverty and ensuring social inclusion for disadvantaged persons”.

With regard to the principles that guide the Acquis, the EU determines only the minimum requirements across Europe through subsidiarity, which is the key principle in the EU social policy, and leaves all other acts up to the member states, therefore prioritizing the national identities of member states in this area and the national, regional and local organization of public authorities. The second principle in this area is social rights. Therefore, the EU obligates that citizens are viewed by the administration as individuals with equal rights in the delivery of service by not only central governments but also local administrations. The third key principle is social investment, which invests in and efficiently uses the human capital development as well as emphasizing social inclusion. From the perspective of Turkey, the most emphasized key principles ensure the planning of the entire administration through a systematic approach in public administration reforms practiced by the EU in candidate countries, the professionalization of national and local administrations, evidence-based decision making and are inclusive, coordinated, effective, efficient, inclusive, transparent, responsive, service-oriented, accountable, and provide local administrations with the necessary powers.

The most important key procedures followed in the social acquis is the sharing of powers with the EU and nation-states. The Acquis envisages that the sharing is practiced in line with the subsidiarity principle and requires determining the most appropriate level of governance that is most suitable for emerging needs and implementing these policies with inter-level, cross-sectoral and inter-agency coordination.

Three key instruments stand out among the instruments of the social acquis: primary legislation, secondary legislation, and soft laws. The instruments defined for Turkey, which is an EU accession country, can be gathered in four groups. The first group of these instruments used by the EU for candidate countries as well as the member states are regulatory instruments that include treaties and the secondary legislation. The second and third groups are the programming and financial assistance instruments comprising the Employment, Education and Social Policies Sectoral Operational Programme functioning under the Instrument for Pre-accession Assistance II. Finally, the fourth group is the monitoring and evaluation instruments used by the EU in this regard, consisting of annual reports in which the progress made by candidate countries in alignment with the Copenhagen criteria is assessed.

After the objectives, principles, procedures and instruments of the EU social acquis are introduced, the report analyses the structure of our national legislation, establishing the duties, roles and responsibilities in terms of central and local administrations.

This section is followed by the examination of the level of municipalities' implementation of EU's social protection and inclusion policies. The empirical findings on which the research is based were obtained during the pilot study held in Ankara, a field study involving eleven municipalities of various sizes, and a workshop on evaluating preliminary findings with the participation of representatives from seventeen municipalities. The extent to which the principles, objectives, procedures and instruments locally practiced by municipalities in the area of social protection and inclusion aligned with the principles, objectives, procedures and instruments adopted by the EU in the said area was examined in the field study and the workshop.

The following conclusions were reached with regard to municipalities' level of implementation of the goals in the EU's social protection and inclusion policies. It was observed that the great majority of the municipal staff had moderate knowledge, consciousness and awareness of the key objectives of the EU Social Acquis. While various municipal staff believed that they could achieve their desired level of municipal services if they followed the objectives of the EU, some stated that they would not appreciate associating the objectives which they follow with the EU. A limited number of municipal staff indicated that expanding the social assistance in the area of social inclusion would contradict the EU's objectives, emphasizing that more radical solutions needed to be produced in order to reduce the number of those in need. Additionally, the importance of developing the administrative capacities of our municipalities was established.

When examining the level of municipalities' implementation of the social acquis, a great majority of Municipal staff had below basic or moderate level of knowledge, consciousness and awareness of the key principles of the EU acquis in this area. When evaluating the principles followed by our municipalities particularly in terms of evidence-based decision-making methods and inclusiveness, effectiveness, efficiency, responsiveness, being service-oriented, targeting equal access to services, professionalism, accountability and traceability, it was observed that there were certain deficiencies. Additionally, the municipalities were had difficulty in following the principles involving a systematic and holistic approach, participation, transparency, coordination and cooperation in the processes of planning, monitoring and reporting the responses, which signifies the importance of developing the professional administration at the municipal level.

When examining the municipalities' level of implementation of the procedures in the social acquis, it is clear that our municipalities play key roles in responding to various social needs. However, there are

certain deficiencies in ensuring inter-level, cross-sectoral and inter-agency coordination in determining and practicing social interventions. It was observed that a great majority of the Municipal staff that was interviewed had moderate knowledge, consciousness and awareness in this regard. Almost all municipal staff emphasized that the local level is extremely important with regard to the procedures followed by the EU in this policy area. The most important problem in this area was concerning data sharing; while some municipalities stated that the central government could carry out vertical cooperation, coordination or data exchange with provincial organizations, others indicated that inter-institutional cooperation, coordination or data exchange was nearly impossible.

When examining the level of municipalities' implementation of the instruments of the acquis, it was observed that most municipal staff had low or moderate knowledge, consciousness and awareness of the instruments. Many municipal employees indicated that they could attain their desired level for municipal services if they used the instruments used by the EU appropriately and adequately. In institutional terms, some municipalities were extremely successful in making use of the EU's financial sources. However, some municipalities indicated that the existence of such administrative structures was not sufficient for alignment with the acquis. All of these observations resulted in the need to strengthen the administrative capacities of municipalities in order to implement the acquis.

The report reaches certain conclusions after sharing the relevant observations, considering the key focal point for municipalities to locally implement the social acquis as being the Ministry of Family, Labour and Social Services. One of the most important instruments for the adequate local service delivery in social protection and inclusion policies are foundations and municipalities. Municipalities demonstrated high ownership towards the groups requiring a special policy in this area. All of the municipalities that were examined during the research carried administrative units for alignment with the EU acquis which were extremely important. However, it is highly important to create awareness and knowledge of the key objectives, principles, procedures and instruments of the acquis at the municipal level in order to pursue the objective of the local implementation of the acquis. Coordination and cooperation problems among local institutions in the areas of social assistance and social services need to be resolved. In addition to such problems, certain other problems related to information infrastructure and knowledge sharing were observed in the policy-making, monitoring and evaluation processes. Finally, although the participation by non-governmental organizations in policy-making, implementation and evaluation processes has reached a certain level, efforts must be made to ensure high, effective and efficient local participation at a level and in a form similar to EU practices across the country. When considering all the problems addressed in the report with specific reference to municipalities, different municipalities experience varying levels of institutional capacity problems. It is considered that the reform processes that can be designed at this stage can be an opportunity for convergence with the ideals of the European Social Model.

Environment and Climate Change: Domestic Waste and Noise Pollution

This section examines how the two sub-policy areas (domestic waste and noise pollution) selected under the EU environmental policy are comprehended, perceived, and practiced. The key principles of the EU environmental policy which are polluter pays, duty of care, prevention, complementarity or integration, prevention at source, and high-level protection are explained, after which the EU's objectives and procedures are discussed.

The most important for choosing domestic waste in this section is that the issue is among the top priority environmental policy areas of the EU. Information and data on domestic waste need to be collected and monitored on a continuous basis, particularly under the objective of developing an efficient waste management policy. Therefore, improving waste management and the waste management culture are significant indicators of development.

Efforts to solve the problems of municipalities in charge of domestic waste and better waste management seems to be prioritized in Turkey, due to the acknowledgement of various significant problems, such as waste sorting, inadequacy of storage areas, and lack of coordination and a healthy waste sorting culture, even in most basic waste management activities. Therefore, knowing EU policies, principles and procedures on domestic waste management is a significant point of reference in terms of improvement in this area. In Turkey, the management of domestic waste is among the primary duties of municipalities and involves a division of duties and powers. Yet, this area has been subject to change, particularly with the effect of the EU Acquis, and continuous development in the face of new technological advancements. In this regard, the most fundamental requirement is new investments and improving the financial capacity of municipalities.

Management of noise pollution is also a key policy area of the environmental policy. As noise pollution is considered to be one of the invisible hazards for human and urban life, its management is also of critical importance. On the other hand, the prevention of noise pollution is a new public policy area for Turkey, requiring a holistic approach which can only be possible with a gradual strategy in the long term. Preventing noise pollution, which reaches beyond the mere strategy of building noise barriers on roads, is a matter of a holistic urban design and requires significant investment in infrastructure, and naturally, monitoring and supervisory mechanisms. The prevention of noise pollution is also a new policy that is on the rise. In Turkey, the studies on preventing noise pollution are very recent and the subject requires a significant amount of new investment, as do other subjects of the environmental chapter.

The level of municipal alignment with the EU Acquis varies in different service areas. Since the area of environment has significantly more specific techniques and standards and defined key principles and objectives, the environmental legislation is aligned with the EU Acquis. On the other hand, municipalities can occasionally have difficulty in associating said principles and objectives with the EU Acquis. Although it is acknowledged that the relevant national legislation in such an extremely technical area as the environment is directly taken from the EU Acquis, municipal staff had a significant lack of awareness of the subject and therefore failed to clearly establish a link between the key principles and objectives of the Acquis with the principles and objectives they practice in their daily works.

With regard to the EU Acquis, municipalities act in line with the spirit of the principles and procedures of the environmental policy, as well. Furthermore, the procedures of participation, cooperation and subsidiarity are also implemented, particularly among the central government and municipalities and especially in the areas of cooperation, solid waste and noise pollution. The central government carries out training and informative activities in this regard through projects. As solid waste and noise pollution require significant amounts of infrastructure and financial source, cooperation has become an important necessity for municipalities.

The Sectoral Operational Programme document, pursuant to which EU Policies are implemented, does not have an easily traceable language nor is it comprehensible for policymakers and practitioners, which makes it difficult to absorb the relationship of the EU Acquis with national legislation and municipalities in environmental issues.

In Turkey, it is clear that the EU Acquis is not generally known, or less known in some service areas, by local administrations. Two of the lesser-known areas are domestic waste and noise pollution. The fact that the legislation is a translation of the relevant EU Directives does not indicate that the EU Acquis has been absorbed or comprehended by municipalities.

Some problems occur in practice, as the legislation on domestic waste and noise pollution in Turkey is aligned with the EU Directives. In other words, the fact that the EU Acquis is a direct translation brings along some significant problems in terms of the realities of municipalities. Therefore, the legislation prepared within the framework of EU harmonization in Turkey can only be integrated with the facts of local administrations from the bottom-up. This report aims to offer opinions on the better establishment of the relationship between the legislation and the acquis by taking into consideration the existing structural and functional status of municipalities. However, the significant problems experienced by municipalities make it difficult to better establish such a relationship between the legislation and practice.

In Turkey, lack of sufficient sources and finance is the most important problem for municipalities. Acknowledging the fact that solid waste and noise pollution issues require significant infrastructural investments, municipalities expect support from the central government in enhancing their financial capacities.

Additionally, the problems of lack of qualified personnel and labour peace as well as the distribution of employment as permanent, contractual and corporate staff results in operational difficulties. Municipalities expect the central government to develop a national policy for the solution of this problem, the scale of which was increased by the extension of metropolitan municipality service boundaries pursuant to Law No. 6360.

Mostly engineers work in the area of domestic waste and noise pollution in municipalities. The municipalities visited as part of the field study indicated that while engineers were aware that their work was based on the EU Directive, they should not be expected to question the issue as a social scientist and when required, they consult the Ministry of Environment and Urbanization to resolve the relevant questions within the framework of national legislation. In this context, the Ministry of Environment and Urbanization has extremely competent capacity and coordination. It was determined as a result of the visits that municipalities were aware of EU rules, norms and standards but not to an adequate extent. The nature of the training to be provided in this regard should involve comparing the characteristics of the EU Acquis/National Legislation and the relevant local service.

One of the most critical aspects of environmental issues is environmentally conscious citizens. Based on the fact that the issues of sorting or noise are a matter of training and culture, municipalities offer awareness-raising training in kindergartens and elementary schools while some municipalities offer such training to housewives or immigrants, which can be perceived as a significant practice for municipalities to achieve EU norms and standards.

There is an apparent need to enhance and improve service standards relating to municipal domestic waste management and prevention of noise pollution in Turkey. Yet these standards can only be

enhanced on the basis of and to the extent of technical and financial structures of local administrations. Harmonization of waste management, which has become prominent in Turkey with the EU harmonization process, has required the most expensive technical infrastructure in the environmental sector. As required by the EU harmonization process, municipalities are responsible for delivering environmentally sensitive waste management services to their citizens. However, there are problems arising from their lack of capacities with regard to the definition and regulation of such a responsibility.

Turkey's efforts towards waste management harmonization throughout the EU harmonization process have been continuing. The Regulation on Waste Management, which was introduced in this context, indicated the consolidation of various regulations as well as reviewing practices. The most important point to address in this regard is the harmonization capacity of municipalities that will practice the national legislation. It is acknowledged that the amount of domestic waste collected in Turkey, in particular, has increased proportionately with the population, and the rate of unsanitary disposal as well as the amounts sent to landfills have increased, as well. In addition to such an improvement, as recycling and recovery are practiced in EU countries at a high rate, such countries aim to build a circular economy by abandoning the landfill approach. This however is not congruent with the realities of Turkey where the recovery rate is still incomparably lower than the average rates in EU countries, indicating that the problem is at a macro level.

Despite all of the above, metropolitan municipalities are more successful than other municipalities in terms of waste management. In addition to capacity issues, municipalities also clearly need a simplification to facilitate their implementation of the legislation which is technical and complex. Municipal services that have particularly absorbed EU principles, objectives and goals can only be realized through service standards determined within this framework.

The national legislation is fully aligned with the EU Acquis in the area of noise pollution. Such an alignment, which is nearly at one hundred per cent, does not come to mean that the noise pollution policy is locally practicable as, after all, the matter of noise pollution in Turkey was learned from the EU. While it is still early to see practical outcomes as both noise action plans and noise maps have been formulated for the first time, they need to still be monitored and assessed in practice.

Financial Control

This section of the report discusses municipalities' alignment with Public Internal Financial Control (PIFC), which is a component of the Acquis Chapter 32 on Financial Control. The PIFC Model developed by the European Commission basically focuses on the achievement of goals through efficient management of public resources.

The PIFC Model consists of financial management and control based on managerial accountability, decentralized internal audit, and central harmonization elements related to both areas. With the PIFC Model, the Commission provides a framework for candidate countries but stipulates no legislation in this regard, referring to internationally accepted financial management and internal control principles and standards instead.

Unlike the centralized approach, in this model, public administration managers undertake planning, programming, budgeting, implementation, control, audit, reporting, and accountability responsibilities in addition to the fundamental services determined by law and other legislation while the Ministry of

Finance withdraws from practice, taking charge of regulatory, coordination, harmonization and monitoring functions.

The National Programmes for Alignment with the Acquis, which were adopted by Turkish Governments with Turkey's nomination to the European Union, stipulated the harmonization of our public financial management system with international standards. In this framework, Law No. 1050 on General Accounting which had been practiced since 1927 was repealed, introducing Law No. 5018 on Public Financial Management and Control pursuant to which our public financial management and control system was reorganized in line with international standards and European Union practices. The law is based on good financial management principles such as transparency, accountability and efficient, economic and effective use of public resources.

The law stipulates that public administrations prepare five-year strategic plans and determine their mission, vision and key objectives and goals, prepare budgets based on performance programmes, the practice of disbursement power by operational unit managers, continuously informing the public on financial management processes and their results, establishing internal control systems to ensure the effective, economical and efficient performance of activities, and establishing internal audit units to ensure that this entire cycle is audited and reported to the senior administrator.

Senior administrators are responsible for establishing high professional values and an honest administration concept, granting financial authorities and responsibilities to well-informed and qualified administrators and staff, ensuring compliance with the established standards, avoiding activities contrary to the law, and ensuring a comprehensive management approach and a suitable working environment as well as transparency. Senior managers fulfil their responsibilities related to the internal control system through authorizing officers, financial services unit, and internal auditors.

The LAR III Project envisaged the examination of the financial management and internal control systems and practices of municipalities in the framework of the Financial Control Chapter. To that end, initially the relevant Acquis, international standards and legislation were examined and preliminary interviews were held with the Ministry of Interior, Ministry of Environment and Urbanization, Directorate of European Union Affairs and the Union of Municipalities to determine the basic expectations and approaches of central governmental organizations in this area, after which 14 pre-determined provincial and district municipalities were visited to conduct face-to-face interviews based on semi-structured questions with actors serving in financial control. This was followed by the compilation of the reflections of the Acquis, international standards, and the legislation harmonized therewith in municipalities, the areas open for improvement, the difficulties encountered, and the solutions formulated. The findings obtained through such means were verified after discussions with municipal representatives invited to Ankara, and the topics addressed in the workshop were noted and included in the report.

According to the findings of the said efforts, municipalities had a very limited level of knowledge and awareness of the requirements of the PIFC Model developed by the European Commission. It was observed that municipal administrators and staff directly followed the legislation issued by the central government, without making any associations with the Acquis. This apparently drove municipalities into a rather formal compliance, far from the teleological interpretation and functionality underlying the system and instruments stipulated by the legislation.

Additionally, the mayors in some municipalities were involved in implementation processes due to the failure to internalize the managerial accountability and devolution principles, which are the most important elements of the PIFC Model. This situation resulted in the control and audit mechanisms in municipalities to control and audit the transactions in which the mayor was involved, forcing the control and audit personnel who is positioned to provide the mayor with assurance into a position that opposes the mayor.

Municipal service unit managers' periodic accountability mechanisms to the mayor regarding the extent to which the financial and non-financial objectives set out in the strategic plan, performance programme and budget were not developed sufficiently.

The mechanisms that provide mayors, acting in the capacity of senior administrators, and unit managers with disbursement powers with the assurance required in budget, financial reporting, internal control, risk management, internal and external audit and similar issues were not developed. Similarly, a standard training methodology could not be developed for the personnel involved in tender, disbursement, ex-ante financial control, accounting, and risk management practices.

Action Plans for Compliance with Public Internal Control Standards were prepared in various municipalities, yet the actions mentioned in the plans were far from meeting the relevant standards. In most municipalities, procedures were not formulated for cases involving institutional ethical values and personnel code of conduct, conflict of interest, sensitive duties, notice of fraud, segregation of duties, although being included in the key principles and standards for internal control.

In many municipalities, ex-ante financial control was practiced as a final financial control due to being carried out at the payment stage, which prevented making adequate use of the preventive function of ex-ante financial control since the legislative non-compliances in financial decisions and transactions were identified at an irrecoverable stage.

Although the acquis and the harmonized national legislation stipulates developing and practicing a risk methodology with regard to the management of risks that prevent the achievement of strategic and operational goals, continuous efforts were not seen in various municipalities in this regard.

Some municipalities did not fill internal audit job positions, while some municipalities that had internal auditors did not prepare/approve annual internal audit programmes.

The report examines the EU's PIFC Acquis, the regulations of the EU Commission on the subject, the generally accepted international standards referenced by the EU, and the national legislation introduced under harmonization with the acquis, comparing them with the current operations in municipalities, and makes recommendations for enhancing harmonization.

Some of the recommendations developed in this framework are summarized below:

- Mayors should promote the establishment of an effective internal control and internal audit mechanism and provide assurance that that activities are carried out in line with institutional goals and the law, effectively, economically and efficiently.
- Mayors should promote managerial accountability in municipalities, leaving executive duties to unit managers.
- Seminar programmes should be developed for updating the knowledge of mayors and municipal administrators in the fields of budget, financial management, financial reporting, internal

control, risk management, internal audit and external audit within a certain period following their appointment, and afterwards periodically.

- A separate strategy development unit, to which institutional management duties will be assigned, should be established in metropolitan municipalities and municipalities where financial services units are responsible for the accrual, tracking and recovery of revenues.
- Number of financial services experts and expert assistants in municipalities should be increased.
- Training programmes should be developed to update the professional knowledge of the personnel (financial services experts, realization officers, tender and inspection and acceptance commission members, accounting officers, etc.) involved in financial management processes.
- Metropolitan municipalities and municipalities above a certain scale should carry an adequate number of personnel qualified to carry out financial services in their service units.
- Unit activity reports should be considered as unit managers' accountability instrument to the mayor, and presented to the mayor personally by unit managers in a manner that meets this function.
- A separate control list, where the control results are marked, should be created for each financial decision and transaction, and submitted to the authorizing officer annexed to the payment order.
- Risk analyses should be performed on financial decisions and transactions where only those that are high-risk should be sent to the financial services unit for ex-ante financial control.
- Disbursement processes should be divided into sub-processes where a separate ex-ante financial control is defined for each important sub-process.
- Situations of conflict of interest that may be experienced by the personnel working in particularly sensitive positions (purchasing, income, inspection and acceptance, licensing, etc.) should be defined, and the method to be used in such cases should be explained through internal regulations
- An internal regulation should be put in place that explains municipal ethical principles and personnel codes of conduct, reporting and conclusion of violations.
- Every municipality should develop a risk management strategy and determine control activities for strategic and operational risks by following an appropriate methodology.
- Municipalities which secured job positions should appoint an adequate number of internal auditors, approve annual audit programmes, and ensure the performance of an internal audit activity in line with the standards.

1. INTRODUCTION

The Local Administration Reform Project Phase III is a follow-up to Phases I and II carried out under the same title between 2003-2013. The project, which is executed to ensure the alignment of local administration reforms in Turkey with international principles and standards, was designed to support relevant institutions in order for local services to be carried out in an efficient, effective, productive, inclusive, transparent, accountable and participatory manner and from a perspective that is in line with local governance.

The specific purpose of the project is to ensure the effective implementation of the local administration model, which was established as a result of the recent structural reforms and transformations carried out in the field of local administrations in Turkey, in line with democratic governance principles. In this framework, the project also aims to improve the administrative capacities of and the cooperation among the Ministry of Interior, Ministry of Environment Urbanization, and local administrations.

Having the characteristics of a programme, the project consists of three components. This report was designed as an output of the first project component titled Effective Local Service Delivery, which aims to assist the Ministry of Interior and the Ministry of Environment and Urbanization in the legislation drafting processes in addition to supporting local administration managers at various levels in the effective delivery of local services.

With the activity titled “Assess the impact born by localizing EU Acquis on the work and responsibilities of local authorities in Turkey”, the relationship between the service quality and service efficiency of our municipalities in the selected Acquis headings are examined in line with the relevant EU directives. As a result of the works carried out, the Comparative Assessment and Situational Analysis Report were complemented by this report, in the context of which a practical Manual was also prepared.

EU principles, goals, procedures, and tools have served as guidance in the reform processes of public administration in Turkey in many aspects. Although significant progress has been made in the state of affairs, there is still uncertainty on how local administrations will internalize the harmonization of public administration with the EU with respect to localizing the national legislation. Prepared based on this need, the Comparative Assessment Report addresses the EU Acquis, national legislation, and municipal practices in four selected areas.

The EU law represents a multi-level governance system that is managed through a body of rules, referred to as the “European Union Acquis”, that are outlined in the founding treaties of the EU and other supplementary sources of law. The EU Acquis, the term meaning of which is “European Union Acquisition(s)”, comprises various elements that are defined in the official pages of the Delegation of the European Union to Turkey: “The content, principles and political objectives of the Treaties on which the Union is founded; Legislation and decisions adopted pursuant to the Treaties, and the case of law of the Court of Justice; Other acts, legally binding or not, adopted within the Union framework, such as inter-institutional agreements, resolutions, statements, recommendations, guidelines; Joint actions, common positions, declarations, conclusions and other acts within the framework of the common foreign and security policy; Joint actions, joint positions, conventions signed, resolutions, statements and other acts agreed within the framework of justice and home affairs; International agreements

concluded by the Communities, the Communities jointly with their Member States, the Union, and those concluded by the Member States among themselves with regard to Union activities.”¹

Representing the rules with which EU Member States must comply in various fields from fishing, agriculture and environment to economic and monetary matters, energy and transportation, the Acquis structures all sectors of the EU Member states in accordance with sectoral characteristics. The Acquis, containing the rules for all of these sectors, comprises 35 separate parts called “Chapters” for the relevant topics. As new rules are adopted by the EU, these chapters naturally evolve and expand in terms of content.

As a candidate country in the EU accession process, a significant part of Turkey’s legislation should be aligned with the EU Acquis in the accession negotiations. The process of alignment with the Acquis requires an extensive social change for every accession candidate, in which all administrative-level institutions of the candidate countries must play crucial roles. As with other EU accession candidates, Turkey should also bring its national and local institutions as well as their administrative capacities to the level of the EU standards.

The EU Acquis applies to all levels of service delivery, regardless of whether sub-national, national or supra-national. Member States must comply with the EU rules determined for service delivery. While the EU Acquis is a monolithic body across the Union, it may differ based on the internal administrative organizations and priorities of countries. Although the EU has exclusive powers in certain limited areas (e.g., customs unions or rules of competition), the powers of the EU in most sectors are shared with member states. While the Acquis is applied equally across the Union in terms of public service delivery, member states have significant discretions as to the design and application of such practices; therefore, the relationships between the national and sub-national levels of the member states were structured in line with their varying administrative arrangements. Territorial organization within the administrative order or the organization of local administrations naturally change from country to country, yet despite the difference, certain key principles of the EU apply to all sub-national levels of government.

Taking into consideration such administrative differences, it is critical that the EU Acquis is absorbed by the local administrations of member and candidate countries. Therefore, the Comparative Assessment Report examines the extent to which the EU Acquis is comprehended and harmonized by local administrations in four chapters. The issues discussed in the chapters were determined following meetings with central bodies, the EU Presidency, the support group on legislation drafting process, and member municipalities of the consultative group of local authorities. The chapters as well as the issues which they discuss are listed below:

- Chapter 12: Food safety, veterinary and phytosanitary policy – Food safety
- Chapter 19: Social policy and employment - Social inclusion and social protection
- Chapter 27: Environment -Solid waste and noise pollution
- Chapter 32: Financial control

This report was prepared by four experts. Chapter 12 on Food safety, veterinary and phytosanitary policy - Food safety was drafted by Yusuf Tokdemir; Chapter 19 on Social policy and employment - Social inclusion and social protection by Assoc. Prof. Dr. Tolga Bölükbaşı; Chapter 27 on Environment -

¹ <https://www.avrupa.info.tr/tr/katilim-muzakereleri-720>

Solid waste and noise pollution by Assoc. Prof. Dr. Can Umut Ciner; and Chapter 32 on Financial control by Mehmet Bülül.

The preparation of the programmes carried out throughout the study, the planning of meetings including field visits, the moderation of workshops as well as the review and finalization of the drafted reports were handled by Prof. Dr. H. Hakan Yılmaz and Ferhat Emil.

Under the workshop held on 24 May 2019, the team of experts first considered the subject together with the support and consultative groups, receiving their opinions, and met with relevant ministries, institutions and municipalities between 5-9 August to discuss the selected topics. As part of the programme that was determined after such considerations, on-site visits were made to 13 municipalities (Ankara MM, Konya MM, Eskişehir MM, Denizli MM, İzmir MM, Manisa MM, Gaziantep MM, Kahramanmaraş MM, Burdur, Polatlı, Yenimahalle, Keçiören, Şahinbey Municipalities) between 19 August-3 September to evaluate the current situation through semi-structured interviews with relevant department heads and managers. Meetings on food safety were also held with provincial directorates of agriculture during field visits, further discussing the selected service areas. The findings obtained from literature and field studies were set forth by project experts during this study in which theory and practice were examined in conjunction.

After the draft Comparative Assessment Report was completed, the findings of the report were presented to the relevant stakeholders in the 4-day workshops, with a separate day dedicated for each subject, that were held in Ankara between 8-11 October 2010 and attended by nearly 300 participants. Relevant participants of the workshop that were held for different areas of service provided feedback and evaluations, on the basis of which the report was finalized.

2. ASSESSMENT OF THE IMPACT BORN BY LOCALIZING EU ACQUIS “CHAPTER 12: FOOD SAFETY, VETERINARY AND PHYTOSANITARY POLICY”

2.1 Introduction

LAR III is the third of the support projects for the local administration reform financed by the European Union (EU) within the framework of the IPA funds and executed by the United Nations Development Programme (UNDP). By making use of the outputs of previous projects, LAR III aims to carry out a series of activities to build the institutional and service capacities of the Ministry of Interior, Ministry of Environment and Urbanization and municipalities and to ensure participation in our local government system.

This document was prepared to contribute to the relationship between the service quality and service efficiency of our municipalities, as well as the policy measures to be taken in this regard, in accordance with activity “A.1.1.13. Assess the impact born by localizing EU Acquis on the work and responsibilities of local authorities in Turkey” under the Local Administration Reform LAR III project (TR025/DG/02/A1-01/00), and the EU directives on “Food Safety, Veterinary and Phytosanitary Policy” (Chapter 12).

According to the interviews held with authorized institutions with decision-making powers and municipalities, municipalities have made significant progress in carrying out the activities in their respective jurisdiction and achieving the goals related to the EU Acquis on food safety, and the service level has reached a certain degree in ensuring food safety.

In cooperation with the Ministry of Agriculture and Forestry, municipalities strive to make contributions in line with the EU Acquis in ensuring food hygiene, pest and vector control, animal health and well-being, ensuring the safety of foods of animal origin and preventing animal diseases. However, it is believed that reviewing the activities in certain areas, further enhancing inter-institutional cooperation, revising legal regulations, and increasing institutional capacity will improve municipal service level and efficiency as well as bringing our food safety standards as a whole to a more favourable level.

The overall objective of the project is to identify the extent of alignment of local administrations with the EU Acquis on food safety during the local administration reform process and enhance participation and service quality by building institutional capacity.

The production and trade of food and agricultural products across the world have become even more competitive and complex with the impact of newly developing technologies and digital transformation, increased urbanization, changing consumer needs, increased population, malnutrition and hunger, increased chronic illnesses, increased food need and competition, increased environmental pollution, degradation of ecosystem services, climate change, globalization, the need for monitoring in the agriculture and food industry, the sudden emergence of zoonotic pathogens and diseases, and the newly emerging business models. This situation has required measures to be taken against the elimination of microbiological, chemical and physical hazards that threaten human health, bringing the concept of food safety to the forefront.

As part of the study, it is aimed to analyse the local administration practices and current situation of the “Food Safety, Veterinary and Phytosanitary Policy” (Chapter 12) Acquis executed between Turkey and the European Union and to make recommendations for improvement. In order to achieve this goal, face to face interviews were held with pre-determined central bodies, provincial and district

organizations, and local administrations and a day-long workshop was held in Ankara on 11 October 2019, followed by the drafting of the “Interinstitutional Cooperation Guide on Food Safety” as well as this report.

Methodology

EU’s food law, principles, vision, goals, EFSA’s perspective, the approaches of FAO and WHO, Codex Alimentarius, food safety policies of other countries, Law no. 5996 in Turkey, Turkish Food Codex, the principles and activities of the Ministry of Agriculture and Forestry and Ministry of Health, and municipal laws and regulations were separated individually as part of this study. Furthermore, as indicated above, face to face interviews were held with pre-determined central bodies, metropolitan, provincial and district municipalities, and the provincial and district directorates of agriculture in the cities of such municipalities to analyse and evaluate local government practices and the current situation. The institutions include the following:

1. Ministry of Environment and Urbanization;
2. Ministry of Interior;
3. Ministry of Treasury and Finance;
4. Ministry of Agriculture and Forestry;
5. Ministry of Foreign Affairs Directorate for EU Affairs;
6. Ministry of Health;
7. Union of Municipalities of Turkey;
8. 14 municipalities: Ankara MM, Konya MM, Eskişehir MM, Denizli MM, Manisa MM, İzmir MM, Kahramanmaraş MM, Gaziantep MM, Polatlı, Burdur, Şahinbey/Gaziantep, Keçiören and Yenimahalle/Ankara and Ardahan municipalities and the Directorates of Agriculture in their respective provinces and/or districts.

Furthermore, a workshop where the municipalities’ compliance with the EU Acquis on food safety, service quality, and service efficiency was analysed, discussed and evaluated was held with the participation of various officials from provincial and district municipalities and directorates of agriculture, and relevant public institutions.

The following topics were further examined, analysed and answered in the literature study, face to face meetings, and the full-day workshop:

1. EU food safety policy and legislation;
2. Municipalities’ legal powers and responsibilities related to the EU food safety legislation;
3. Analysing the internal (strengths and weaknesses) and external dynamics (opportunities and threats) affecting the institutional and individual service capacity of municipalities;
4. The knowledge, experience and capacity of municipalities in practising the EU Acquis;
5. Determining the preventive or supportive issues in the legislation in which municipal powers and responsibilities are defined;

6. Recommending activities to improve the operational and individual capacity, service quality, and efficiency of municipalities to ensure their successful fulfilment of the EU food safety policies in line with the EU Acquis and international norms;
7. Expectations of the Ministry of Agriculture and Forestry, Ministry of Health, and other relevant institutions from municipalities;
8. How to achieve inter-institutional cooperation;
9. Discussing the activities related to the preparation method and determination of content for the institutional cooperation guide on food safety in order to overcome problems.

This report sets forth the powers and responsibilities, problems, risks, opportunities, service quality of municipalities as well as evaluations and expert recommendations for solutions in order to accomplish “Chapter 12, Food Safety, Veterinary and Phytosanitary Policy” and the “from farm to fork” approach of the food safety policy in all stages.

2.2 Critical Importance of Food Safety

The Food and Agriculture Organization of the United Nations (FAO) emphasizes the critical nature of food safety in ensuring food security with the slogan “No Food Security without Food Safety”. The critical importance of food safety is also indicated by the “From Farm to Plate, Make Food Safe” theme of the World Health Organization (WHO), according to which access to sufficient amounts of safe and nutritious food is the key to sustaining and promoting good health. Despite all of the recent improvements on food safety in the agri-food chain, foodborne risks and diseases are still at unacceptably high levels on a global scale.

According to EFSA data, foodborne zoonotic diseases are extremely widespread across the European Union, threatening global public health. The most common diseases are caused by microorganisms such as *Campylobacter*, *Salmonella*, *Yersinia*, *E. coli* and *Listeria*. It is stated by EFSA that over 350,000 individuals in the European Union suffer from foodborne diseases every year.

According to the data of the Ministry of Health in Turkey, brucellosis disease is common but treatable before causing death.

Based on the studies carried out and published by the World Health Organization (WHO) in 2019:

1. The loss of production caused by eating non-safe food is 95 billion dollars in low- and middle-development countries;
2. An estimated 700,000 individuals die from antimicrobial-resistant infections each year in areas where the majority are low and middle-income countries;
3. Foods containing harmful bacteria, viruses, parasites or chemicals cause over 200 diseases ranging from diarrhoea to cancer;
4. Approximately 600 million individuals (nearly 1 in 10 people in the world) fall ill after consuming non-safe foods – 420,000 of whom die each year. This situation also causes 33 million individuals to lose their health;
5. Foodborne diseases account for 40% of the illnesses encountered by children under the age of 5 years, with 125,000 deaths every year;
6. Diarrhoea is the most common illness caused by contaminated food, causing 550 million individuals to fall ill and 230,000 deaths every year;

7. Research has shown that 75% of infectious diseases in humans are caused by zoonotic diseases transmitted from animals or products of animal origin;
8. According to the World Health Organization (WHO) data, there are over 200 zoonotic diseases;
9. About 75% of the new diseases that have affected humans over the past 10 years (such as the West Nile Virus) have originated from animals or products of animal origin;
10. Food safety, nutrition and food security are inextricably linked. Unsafe food creates a vicious cycle of disease and malnutrition, particularly affecting infants, young children, the elderly and the sick;
11. Foodborne diseases impede socioeconomic development by straining health care systems, and harming national economies, tourism and trade;
12. Food supply chains can cross multiple national borders through import, export or transport;
13. Good collaboration between governments, producers and consumers helps ensure food safety;
14. Contamination can occur at any stage of the farm to fork process. In this framework, ensuring food safety is a responsibility shared by all individuals by whom food is grown, processed, transported, stored, sold, and consumed.

2.2.1 An Overview of the European Union's Food Safety Policy

Introducing food safety under the slogan "From Farm to Plate, Make Food Safe", the European Union states that the main purpose of food safety is to ensure no harm to the health and well-being of consumers as well as the biological, physical, and chemical environments by reducing foodborne risks resulting from food supply processes and food quality.

The EU's food safety policy legislation was drafted and implemented to guarantee the high standards of animal health and well-being, plant safety, use of safe and nutritious food and feed as well as the provision of transparent and accurate information on the source, content, labelling, and use of food.

The food safety policy of the European Union is aligned with the Food and Agriculture Organization of the United Nations (FAO) and the World Health Organization (WHO). According to the United Nations, the world population which is currently 7.7 billion will reach up to 9.7 billion by 2050, causing the food need to increase by 70%. Therefore, it is of critical importance that all human beings access safe and nutritious food. In this case, there is a prominent need for the global provision of two important food factors, which are:

1. Food safety: According to the World Health Organization (WHO), food safety involves all of the production, processing, storage and preparation processes that aim to maintain the quality and integrity of food in a way that prevents contamination and infection in the food production chain and supports human health.
2. Food security: According to FAO, "Food security exists when all people, at all times, have physical and economic access to sufficient, safe and nutritious food that meets their dietary needs and food preferences for an active and healthy life".

The EU identified general food safety principles procedures, bringing into force the General Food Law "178/2002 (EC)" in 2002.

The EU's food law "178/2002 (EC)" and policy is based on the following key principles which must be applied by all Member States:

1. Protection of public, plant, and animal health and well-being;

2. Food safety should be ensured at the highest level in all stages of the supply chain, from farm to fork;
3. Risk analysis should be carried out based on scientific evidence only, by taking public health and environmental, socioeconomic and other impacts into account. The risk analysis practice should include risk assessment, risk management, and risk communication;
4. The responsibilities of all actors in the agri-food chain should be clearly defined. All active food and feed businesses and other producers are responsible for the food safety of all foods which they produce, process, distribute or import;
5. Traceability should be ensured in all food products;
6. Businesses and other stakeholders must take precautionary measures and inform the authorities in risky cases;
7. All citizens are entitled to accurate and transparent information from public institutions. Accurate and clear information on food and feed should be provided;
8. The safety of the agri-food chain should be controlled strictly and regularly, controlling hormones that may be risky for human health, chemical residues, toxins, bacterial and viral contamination, comprehensive hygiene, labelling, appropriate cooling, animal health and phytosanitary conditions, animal well-being, counterfeiting and adulteration, allergens, and other contaminants;
9. The training required to establish food safety should be provided;
10. All measures should be taken to ensure food safety.

The EU has 3 institutional set-ups responsible for food safety which are:

1. DG-SANCO (Directorate-General for Health and Consumers): In charge of the EU's policy on food safety and health, and monitoring the implementation of relevant laws;
2. FVO (Food and Veterinary Office): Supervises the provision of the technical standards that must be carried by agricultural products in order to be sold in the EU, and the efficiency of control systems;
3. EFSA (European Food Safety Authority): Carries out risk analyses on food and feed for the EU and provides independent scientific advice.

The fields of activity of EFSA, which was established by the EU in 2002 pursuant to the provisions of the "General Food Law" no. "178/2002 EC", involve carrying out risk analyses and providing scientific advice related to the entire food chain comprising plant protection, animal health and well-being, impact on the environment, transportation and storage, food production and innovation (including health claims), and food consumption, including:

1. Additives, products or substances used in animal feed;
2. Animal health and well-being;
3. Biological hazards, including BSE/TSE related risks;
4. Contaminants in the food chain;
5. Dietetic products, novel foods, nutrition, food allergies;
6. Food additives and flavourings;

7. Food contact materials, enzymes, flavourings, and processing aids;
8. Genetically modified organisms;
9. Plant health;
10. Plant protection products and their residues.

2.2.2 An Overview of Turkey's Food Safety Policy

As with the EU, Turkey takes and implements the necessary measures to ensure nationwide food safety. According to the statements of the authorities in our interviews, Turkey attaches great importance to food safety due to its population of over 82 million, foreign visitors of over 40 million, and major agricultural production and that international food safety standards (FAO/WHO Codex Alimentarius and the EU) are successfully applied in Turkey.

“Chapter 12: Food Safety, Veterinary and Phytosanitary Policy” was opened to negotiations between the EU and Turkey in the 9th Turkey-EU Accession Conference held on 30 June 2010 in Brussels under the Spanish Presidency.

Turkey has taken the EU food safety legislation into the scope of the “Law No. 5996 of 11/6/2010 on Veterinary Services, Plant Health, Food and Feed” and confirmed the application of the European Union’s “farm to fork” food safety concept in line with the EU. Therefore, Turkey’s food safety legislation is almost completely aligned with EU legislation. According to the interviews, Turkey’s food safety legislation and the practice thereof is at a generally satisfactory level despite some implementation problems, as with the EU.

The Ministry of Agriculture and Forestry is in charge of the application of the “Law No. 5996 on Veterinary Services, Plant Health, Food and Feed” in Turkey.

Like EFSA, the GDFC Risk Assessment Department established under the Ministry of Agriculture and Forestry carries out a risk assessment, collects and analyses data, and delivers advisory scientific opinion on subjects such as animal health and well-being, plant health, feed and food safety based on scientific principles.

The GDFC Food Establishments and Codex Department of the Ministry of Agriculture and Forestry oversees the food laws and their annexes (EC 178/2002) that were/are published by the EU, and actively works on their publication in Turkey. Over 250 regulations on food safety were published for EU Acquis harmonization purposes.

The Turkish Food Codex Regulation was prepared by the Ministry of Agriculture and Forestry on the basis of Articles 23 and 27 of Law No. 5996. The Turkish Food Codex Regulation lays down rules for the determination of special provisions for minimum technical, hygienic and quality criteria for materials and articles intended to come into contact with foodstuffs; residues of pesticides and veterinary drugs in foodstuffs; food additives; flavourings and certain food ingredients with flavouring properties; contaminants; packaging, labelling, sampling and analysis methods; vertical and horizontal codex principles for transportation and storage; and geographical indicators.

2.3 An Overview of the EU Acquis, Position of Municipalities, and Current Situation

2.3.1 Role of Municipalities in Food Safety in EU Countries

The EU Acquis leaves the organization for Food Safety in each country to domestic law; it is, therefore, impossible to clearly define the role of municipalities in terms of the EU Acquis. The EU has stated that the food safety legislation should be fully implemented, leaving the issue of which institutions will be in charge up to countries. Thus, the authorized institutions are obliged to implement the EU food safety legislation while powers and responsibilities vary from country to country.

2.3.2 Role of Municipalities in Food Safety in Turkey

Municipalities are not directly responsible for ensuring food safety in Turkey. All responsibility and implementing power in this regard belongs to the Ministry of Agriculture and Forestry and partly to the Ministry of Health.

Whereas municipalities do not have direct management and implementing powers under Law No. 5996 on Food Safety, Veterinary and Plant Health which is fully aligned with the EU's food safety principles, it is indicated that, under the laws and regulations for which they are responsible, they will assist the Ministry of Agriculture and Forestry, Ministry of Health and other institutions in the implementation of the Ministry of Agriculture and Forestry and Ministry of Health regulations on ensuring food safety, the prevention of non-eligible agri-food products and/or elements of risk that may lead to foodborne illnesses, and the implementation of factors that will directly or indirectly affect ensuring food safety.

Therefore, municipalities must provide indirect assistance and contribute to and partially engage in ensuring food safety in Turkey, despite not being directly responsible for the implementation of Law No. 5996 that is equivalent to and aligned with the EU food safety principles. Municipalities have significant contributions in this regard.

2.3.2.1 EU Food Safety, Veterinary and Plant Health Policy Practices in Municipalities

The European Union Acquis and principles on food safety are extremely comprehensive. Therefore, the information acquired from face to face interviews held in metropolitan municipalities, provincial municipalities, provincial and district directorates of agriculture and in the workshop held on 11 October 2019 were evaluated within the framework of the EU food and safety acquis. As a result of the evaluations, the practices in which municipalities directly or indirectly take part in ensuring food safety within the framework of general EU food safety principles, and the current situation are explained below.

2.3.2.2 Implementation of Food Safety Principles Individually in Municipalities

Risk Analyses and Scientific Recommendations related to the Measures to be Taken

- a) According to the EU Acquis, EFSA is responsible in this regard in the European Union.
- b) Risk analysis, crisis management and scientific recommendations related to the measures to be taken in Turkey in line with the EU are under the authority of the Ministry of Agriculture and Forestry, GDFA.
- c) Additionally, the Ministry of Health has the power and responsibility to make risk analyses and scientific recommendations on foodborne diseases that concern public health.

- d) The Ministry of Health and the Ministry of Agriculture and Forestry is in communication and coordination with the EU, WHO/FAO with regard to risk analyses and scientific recommendations.
- e) Municipalities have no direct power and responsibility in this regard.
- f) Municipalities have a general knowledge of risk analysis related to EU Acquis harmonization.

Strict Inspection and Control of All Stages in the Food Chain

- a) According to the EU Acquis, all stages of the food chain must be under control and all products must be controlled, analysed, made to comply with standards, and inspected.
- b) In Turkey, this power is held by the Ministry of Agriculture and Forestry in foodstuffs and the Ministry of Health in potable waters.
- c) Municipalities have no direct power and responsibility in this regard.
- d) If requested by relevant ministries, municipalities must provide the required support and improve agriculture and livestock breeding within their respective remit.
- e) Municipalities have a fair, if not full, level of knowledge of the EU Acquis.

Food Additives and Flavourings

- a) According to the EU Acquis, food additives are chemical substances added to food during preparation or storage, becoming a component of the ingredients or adding a certain characteristic to the food.

Additives are added to food in the stages of production, treatment, processing, preparation, packaging, transport or storage to fulfil certain technological functions. They are not consumed as a food in themselves, and generally help with the colouring, sweetening or preservation of food. All food additives are identified by an E number indicated on food product labels.

The acceptable daily intake (ADI) for food additives indicate the amount of a food additive that can be ingested by individuals daily over a lifetime without any appreciable health risk. It is expressed in milligrams per kilogram of bodyweight per day (mg/kg/day). The most commonly used food additives are:

1. Antioxidants;
 2. Colouring agents (natural and synthetic);
 3. Emulsifiers;
 4. Gelling and thickening agents;
 5. Preservatives;
 6. Sweeteners.
- b) Municipalities have no power and responsibility in this regard.
 - c) The power and responsibility belong to the Ministry of Agriculture and Forestry and the Ministry of Health.
 - d) In the field studies and workshop analyses, it appeared that Municipalities had partial knowledge of the EU Acquis on food additives and sweeteners.

Food Contact Materials

- a) According to the EU Acquis, it is aimed to ensure that food contact materials do not contaminate food and affect human and animal health negatively. These materials can be summarized as follows:
1. Containers used in transporting food;
 2. Food processing equipment;
 3. Food packaging materials;
 4. Kitchenware and cutlery.
- b) In Turkey, this power is held by the Ministry of Agriculture and Forestry in line with the EU Acquis.
- c) In the field studies and workshop analyses, it appeared that Municipalities had partial knowledge of the EU Acquis on food contact materials.
- d) Municipalities have no power and responsibility in this regard.

Limitation of Feed Additives, Plant and Veterinary Product Residues

- a) According to the EU Acquis, it is mandatory to prove the safety of animal feed additives, veterinary medicines and plant protection products for humans, animals and the environment, to determine and verify the maximum permissible level, and to have such products scientifically assessed and/or banned before their introduction to the market.
- b) Municipalities have no power and responsibility in this regard.
- c) The power and responsibility in this regard belongs to the Ministry of Agriculture and Forestry.
- d) In the field studies and workshop activities, it appeared that Municipalities had partial knowledge on the EU Acquis on the limitation of feed additives, plant and veterinary product residues.

Ensuring Food Hygiene

- a) EU Acquis on food safety: Food hygiene comprises the requirements and measures to ensure food safety from production until consumption. The EU Acquis determines the principles and procedures for the general hygiene rules and responsibilities with which food business operators must comply to ensure food hygiene in all stages of production, processing and distribution, including the primary production stage. Food can be contaminated at any point of the stages of slaughtering, hunting, harvesting, processing, storage, distribution, transport and preparation. Lack of adequate food hygiene can lead to foodborne illnesses and the death of consumers. The EU's mandatory key principles related to food hygiene are as follows:
1. Primary responsibility for food safety is borne by the food business operator;
 2. Food safety must be ensured across the food chain, starting with primary production;
 3. Procedures based on the Hazard Analysis and Critical Control Points principles (HACCP) must be implemented;
 4. Basic common hygiene requirements should be applied, possibly further specified for certain categories of food;

5. Food establishments must be registered or approved;
6. Necessary guides and procedures must be prepared for the implementation of good manufacturing practices (GMP), good hygiene practices (GHP) and/or HACCP principles at all levels of the food chain;
7. Legal flexibility, in line with food safety, must be provided for food produced in remote or rural areas and for traditional products.

b) The status of municipalities in alignment with the EU food hygiene principles:

1. Municipalities have no direct power and responsibility in this regard;
2. The power and responsibility belongs to the Ministry of Agriculture and Forestry;
3. It appeared that Municipalities have adequate knowledge of the EU Acquis in this regard;
4. Although not having direct responsibility, municipalities cooperate with and support the Ministry of Agriculture and Forestry, carrying out hygiene inspections in cafes, restaurants, bakeries, pastry shops and other places that produce food.

Identification and Prevention of Biological Hazards Related to Food Safety

a) According to the EU Acquis, biological hazards occur as a result of contamination of food by hazardous or pathogenic organisms, which creates a food safety problem for consumers. Biological hazards are extremely important in terms of public health and can be listed as such:

1. Bacteria;
2. Viruses;
3. Parasites;
4. Other biological hazards such as prions.

b) The EU Acquis determines and requires the control of the principles and procedures to be applied in all stages of the food chain with regard to biological hazards in order to protect public health and the environment.

c) The power and responsibility in this regard belongs to the Ministry of Agriculture and Forestry.

d) Municipalities have no direct power and responsibility in this regard, but they are indirectly responsible for preventing biological hazards.

e) Municipalities support the requests of the Ministry of Agriculture and Forestry.

f) Municipalities appeared to have partial knowledge of the EU legislation in this regard.

Identification and Prevention of Chemical Hazards Related to Food Safety

a) According to the EU Acquis, chemical contamination can occur from various causes, which are:

1. Environment (air, soil, water);
2. Excessive use of chemicals (pesticides, veterinary medicine, other);
3. Production processes;
4. Addition of food additives.

Some of the chemical hazards in the food industry include:

1. Mycotoxins;
2. Natural toxins;
3. Marine toxins;
4. Environmental contaminants;
5. Food additives;
6. Process chemicals;
7. Pesticides/Plant protection products;
8. Veterinary medicine residues.

b) The EU Acquis determines and requires the control of the principles and procedures to be applied in all stages of the food chain with regard to chemical hazards in order to protect public health and the environment.

c) The power and responsibility in this regard belongs to the Ministry of Agriculture and Forestry.

d) Municipalities have no direct power and responsibility in this regard, but they are indirectly responsible for preventing chemical hazards.

e) Municipalities appeared to have partial knowledge of the EU legislation in this regard.

Identification and Prevention of Chemical Contaminants Related to Food Safety

a) According to the EU Acquis;

The definition of chemical contaminants: Contaminants that involuntarily occur in food as a result of food production, processing, preparation, packaging, distribution processes or environmental contamination such as through air, water, soil.

The impact of chemical contaminants on consumer safety: The level of contamination in foodstuffs is generally extremely low and harmless. However, some contaminants may lead to poisoning, or become harmful to human and animal health by accumulating in the long term. Chemical pollutants are detailed below:

1. Natural Toxins: Produced by plants including weeds and planktons, algae, and fungi;
2. Environmental Contaminants: Industrial and domestic chemicals found in the air, water or soil;
3. Process Contaminants: Contaminants that occur during food processing;
4. Metals and Inorganic Substances: Contain substances such as lead, mercury, nitrate, fluoride;
5. Others: Substances such as illegal veterinary medicine residues.

b) The EU Acquis determines and requires the control of the principles and procedures to be applied in all stages of the food chain with regard to chemical contaminants in order to protect public health and the environment.

c) The power and responsibility in this regard belongs to the Ministry of Agriculture and Forestry.

d) Municipalities have no direct power and responsibility in this regard. They make indirect contributions to the prevention of such hazards.

- e) Municipalities appeared to have partial knowledge of the EU legislation in this regard.
- f) Municipalities are obliged to support the requests of the Ministry of Agriculture and Forestry.

Ensuring Safe Use of Pesticides

a) According to the EU legislation, pesticides are used to prevent, eliminate or control harmful organisms or diseases. Pesticide, including those obtained through technological methods, is an organism or substance that is used to mitigate or control, eliminate, remove the impacts of, or attract insects or pests. In this context, pests may refer to animals, plants or other organisms that cause direct or indirect damage.

Pesticides can accumulate in the food chain and contaminate the environment.

The EU Acquis sets forth the maximum pesticide residue limits and requires the controlled use of pesticide in foods of plant and animal origin in order to ensure the high-level protection of consumers.

According to the EU Acquis, pesticides are classified by their active substances:

1. Insecticides: For killing ants, insects, caterpillars, cockroaches, mosquitos, etc.;
2. Fungicides: For killing fungal plant diseases, other types of fungi, etc.;
3. Herbicides: For killing weeds, plants, algae;
4. Acaricides: For killing ticks, carpet beetles, dust mites, etc.;
5. Nematicides: For killing nematodes, non-segmented worms in the soil;
6. Molluscicides: For killing molluscs;
7. Rodenticides: For killing mice, rodents;
8. Growth regulators: Accelerating or retarding plant or insect growth;
9. Biocides: For killing organisms; against pests (insects, rats or mice) and microorganisms (bacteria, viruses, mould);
10. Piscicides: For killing fish;
11. Avicides: For killing birds.

b) In Turkey, this power is held by the Ministry of Agriculture and Forestry in line with the EU Acquis.

c) Municipalities appeared to have partial knowledge of the EU legislation in this regard.

d) While Ministries do not have direct power and responsibility in this regard, they are obliged to meet the requests of the Ministry of Agriculture and Forestry and prevent pests and vectors in the settlements in which they are located from reproducing and causing public health problems.

Identification and Prevention of Mycotoxins

a) According to the EU Acquis, mycotoxins are naturally occurring toxins produced by fungi in agricultural products during production and storage and can have toxic effects on humans and animals. There are many mycotoxins in our environment. The most important mycotoxins that cause health problems in humans and animals are:

1. Aflatoxin;

2. Deoxynivalenol (DON or vomitoxin);
3. Ochratoxin;
4. Fumonisin;
5. Patulin.

The most predominant fungal species producing mycotoxins are Aspergillus, Penicillium, Alternaria and Fusarium that favour appropriately humid environments. Aflatoxin (B1, B2, G1, G2), Aflatoxin M1, Ochratoxin A, Trichothecenes and Fumonisin are the most effective mycotoxins on human and animal metabolisms.

- b) In Turkey, this power is held by the Ministry of Agriculture and Forestry in line with the EU Acquis.
- c) Municipalities appeared to have partial knowledge of the EU legislation in this regard.
- d) Municipalities have no power and responsibility in this regard.
- e) However, they are obliged to meet the requests of the Ministry of Agriculture and Forestry.

Identification and Prevention of Natural Toxins

a) According to the EU Acquis, natural toxins are biochemical compounds produced by plants, fungi and algae as a reaction to specific conditions or stress factors. They include:

1. Glycoalkaloids: Potatoes can contain natural toxins called glycoalkaloids. These toxins occur in potatoes as a reaction to UV light and cannot be neutralized by cooking. Toxic concentration is mostly seen on potato peels, turning them green. When consumed, glycoalkaloids can cause acute toxic effects such as a burning sensation in the mouth, diarrhoea, severe abdominal pain, vomiting, and gastrointestinal irritation, rarely leading to death;
2. Other natural toxins: Goitrogens found in cabbage, cauliflower, broccoli, mustard, turnip; lectins in beans, and others.

- b) In Turkey, this power is held by the Ministry of Agriculture and Forestry in line with the EU Acquis.
- c) Municipalities have no power and responsibility in this regard.
- d) Municipalities have no knowledge of the EU legislation in this regard.

Identification and Prevention of Marine Toxins

a) According to the EU Acquis, marine toxins can be a group of toxins that can be found in fish and shellfish. Marine toxins occur through decay/decomposition and accumulating in the bodies of some microscopic marine algae (phytoplankton) as a result of ingestion by fish and shellfish. It manifests as intoxication or poisoning in the form of toxicoinfection after consumption of seafood:

Marine Toxins and Illnesses Caused by Them		
Illness	Toxin	Seafood
Paralytic shellfish poisoning (PSP)	Saxitoxin	Clams, scallops, mussels, cockles, whelks
Amnesic shellfish poisoning (ASP)	Domoic acid	Bivalve molluscan shellfish, clams, mussels, scallops

Ciguatera poisoning	Ciguatoxin	Tropical fish such as barracuda, amberjack, red snapper, grouper
Diarrhetic shellfish poisoning (DSP)	Okadaic acid	Shellfish, clams, mussels
Tetrodotoxin poisoning	Tetrodotoxin	Pufferfish, California newt, parrotfish, octopus, starfish, angelfish, xanthid crab
Neurotoxic shellfish poisoning	Brevetoxin	Clams, mussels, scallops

Source: European Commission Foodborne Diseases, EFSA, FAO, CFIA.

- b) In Turkey, this power is held by the Ministry of Agriculture and Forestry in line with the EU Acquis.
- c) Municipalities have no knowledge of the EU legislation in this regard.
- d) Municipalities have no power and responsibility in this regard.

Identification and Prevention of Environmental Contaminants

a) These are chemical substances that occur as a result of human activities or through natural means, contaminating the environment and foodstuffs. Some environmental contaminants are:

1. Lead;
2. Arsenic;
3. Cadmium;
4. Mercury;
5. Bromates;
6. Dioxins;
7. Furans;
8. Polychlorinated biphenyls (PCBs).

- b) In Turkey, this power is held by the Ministry of Agriculture and Forestry in foodstuffs and the Ministry of Health in potable waters.
- c) Municipalities appeared to have partial knowledge of the EU legislation in this regard.
- d) Municipalities have partial powers and responsibilities (potable waters) in this regard.

Identification and Prevention of Other Chemicals Occurring During Food Processing

a) According to the EU Acquis, when certain foodstuffs are processed or stored, some compounds that are natural components of the food can turn into undesirable chemicals. In some cases, undesirable chemicals may be formed as a result of a food additive reacting with another component of the food, which cannot be prevented. Therefore, undesirable chemical substances can be reduced or eliminated by reviewing food production and storage processes. Some examples of the chemicals formed during food processing include:

1. Acrylamide;
2. Ethyl carbamate;

3. Benzene;
4. Chloropropanols;
5. Heterocyclic aromatic hydrocarbons;
6. Nitrosamines;
7. Polycyclic aromatic hydrocarbons (PAHs);
8. Semicarbazide.

b) In Turkey, this power is held by the Ministry of Agriculture and Forestry in line with the EU Acquis.

c) Municipalities have no knowledge of the EU legislation in this regard.

d) Municipalities have no power and responsibility in this regard.

Identification and Prevention of Veterinary Medicines

a) According to the EU Acquis, veterinary medicines are used to control and/or prevent diseases in food-producing animals. In the event of non-compliance with regulations and prescriptions or the withdrawal period before the animal is slaughtered, these medicines can manifest as a residue in foodstuffs that are consumed. These residues can be in the form of the medicine itself or its metabolites and described as harmful for consumers. The information and required rules related to the classification of pharmacological active substances in veterinary medicines that can be found in foods of animal origin, and maximum residue limits are set forth in the regulations. In 1981, with Directive 81/602/EEC, the European Union has prohibited the use of substances having a hormonal action for growth promotion in farm animals. Some examples of these substances are:

1. Oestradiol 17 β ;
2. Testosterone;
3. Progesterone;
4. Zeranol;
5. Trenbolone acetate;
6. Melengestrol acetate (MGA).

b) In Turkey, this power is held by the Ministry of Agriculture and Forestry in line with the EU Acquis.

c) Municipalities appeared to have partial knowledge of the EU legislation in this regard.

d) Municipalities have no power and responsibility in this regard.

Identification and Prevention of Physical and Foreign Substance Hazards

a) According to the EU Acquis, these hazards involve foreign materials that mix into food and should not have been found in food contents. They include foreign and generally non-toxic physical substances that contaminate food, other than bacteria and bacterial by-products, such as toxins, viruses, and parasites. Foreign substances such as broken pieces of glass, stones, soil, pieces of metal, hair, feather, plastic, bone, paper, wood, nail, cigarette ash, flies, insects, grease, jewels, mineral crystals and radioactivity are physical hazards that can result from environmental contamination or that are fraudulently added to food during the stages of obtaining raw products, production, preservation, packaging, transport or consumption of the "from farm to fork" food production chain.

Another physical hazard is radiation, which can damage human skin or eyes or lead to cancer. Physical hazards and foreign substance contamination can be prevented through good production practices and HACCP in the food chain.

- b) In Turkey, this power is held by the Ministry of Agriculture and Forestry in line with the EU Acquis.
- c) It appeared that Municipalities have a knowledge of the EU harmonized Turkish legislation in this regard.
- d) Municipalities have no direct power and responsibility in this regard.

Identification and Prevention of Allergenic Hazards

a) According to the EU Acquis, food allergens are natural proteins typically found in food or their derivatives and cause abnormal immune reactions in consumers. Allergenic hazards can occur as a result of cross-contamination, even if they are not found in the product formulation during the processing, packaging or storing of food products. Therefore, the European Union and United Nations food legislation require the application of GMP (good manufacturing principles) and HACCP (hazard analysis and critical control points) principles in the food chain process stage, stipulating for the preparation of allergen prevention plans and prevention or mitigation of cross-contamination. Food product labels should indicate the names of allergens used as ingredients.

Allergic reactions to food are generally caused by IgE antibodies. It is estimated that food allergies affect 1 per cent of the European population, including adults and children. 95 per cent of food allergies are usually caused by the following foodstuffs:

1. Nuts (almond, peanut, hazelnut, chestnut, walnut, others);
2. Peanuts;
3. Grains containing wheat and gluten;
4. Sesame;
5. Milk;
6. Sulphides;
7. Eggs;
8. Mustard;
9. Seafood (fish, shellfish);
10. Soy.

- b) In Turkey, this power is held by the Ministry of Agriculture and Forestry in line with the EU Acquis.
- c) Municipalities have a knowledge of the EU harmonized Turkish legislation in this regard.
- d) Municipalities have no power and responsibility in this regard.

Determination and Prevention of Nutritional Hazards

a) According to the EU Acquis, the content of food products should be accurate and as indicated on the label. Adding deficient or excessive amounts of a compound outside the upper and lower limits can cause health problems; for example, taking high amounts of vitamin A can lead to miscarriage. Therefore, GMP and HACCP principles should be complied with in all food chain stages.

- b) In Turkey, this power is held by the Ministry of Agriculture and Forestry in line with the EU Acquis.
- c) Municipalities have a knowledge of the EU harmonized Turkish legislation in this regard.
- d) Municipalities have no power and responsibility in this regard.

Determination and Prevention of Biotechnological Hazards

a) According to the EU Acquis, biotechnology is described as the use of science and engineering in the direct or indirect use of living organisms, or parts or products of living organisms, in their natural and modified forms. Genetically modified (GM) foods are considered in the context of biotechnological hazards and can cause the development of allergic reactions and the transfer of modified genes to body cells or gut-bacteria.

According to the World Health Organization (WHO), genetically modified organisms (GMOs) are defined as organisms (i.e., plants, animals or microorganisms) in which the genetic material (DNA) has been altered in a way that does not occur naturally by mating and/or natural recombination. Food and feed which contain or consist of such GMOs, or are produced from GMOs, are called genetically modified (GM) food or feed. According to the World Health Organization (WHO), the safety assessment of GM foods is based on the following:

1. Direct health effects (toxicity);
2. Potential to provoke allergic reaction (allergenicity);
3. Specific components thought to have nutritional or toxic properties;
4. The stability of the inserted gene;
5. Nutritional effects associated with genetic modification;
6. Any unintended effects which could result from the gene insertion.

- b) In Turkey, this power is held by the Ministry of Agriculture and Forestry in line with the EU Acquis.
- c) Municipalities appeared to have partial knowledge of the EU harmonized Turkish legislation in this regard.
- d) Municipalities have no power and responsibility in this regard.

Promoting Better Nutrition

a) According to the EU Acquis, enlightening the public on high blood pressure, cholesterol, Body Mass Index, inadequate fruit and vegetable intake, physical inactivity and reducing alcohol abuse, which are 5 of the 7 most common death risk factors, and promoting better nutrition is essential for public health.

b) The Ministry of Health has the power and responsibility to enlighten and encourage the public on healthy nutrition in Turkey.

c) The regulations and practices of the Ministry of Health in this regard align with the EU Acquis.

d) Municipalities have no direct power and responsibility in this regard.

e) Some municipalities organize trainings, workshops and meetings with the Ministry of Health to enlighten the public on healthy nutrition for protecting public health. The information provided in this regard is in line with the EU Acquis.

Foodstuffs Intended for Particular Nutritional Uses

a) Pursuant to the EU Acquis, particular foodstuffs intended for infants and young children must be safe and nutritious. The EU has prepared and required the implementation of the required standards in this regard.

b) The legislation on foodstuffs intended for infants and young children in Turkey is in line with the EU Acquis.

c) The powers, responsibilities and inspection authorities belong to the Ministry of Agriculture and Forestry. However, the Ministry of Health is responsible for medicinal products for human use, enteral nutrition products, and medical baby food. Both Ministries have been executing their duties in line with the EU Acquis.

d) Foodstuffs intended for particular nutritional uses are subjected to extremely strict analyses and controls, as they are produced specially for a highly vulnerable group. They are under the full responsibility of the Ministry of Agriculture and Forestry and the Ministry of Health. Municipalities were not granted any power or responsibility in this regard, as the issue requires specific expertise.

Promoting Food Innovation

a) The EU Acquis requires the assessment and approval of novel foods and raw materials (saccharides, sweeteners, etc.) on the basis of scientific principles and ensuring the safe use thereof.

b) The legislation on novel foods and raw materials in Turkey is in line with the EU Acquis.

c) The powers, responsibilities and inspection authorities belong to the Ministry of Agriculture and Forestry and the Ministry of Health and are in line with the EU Acquis.

d) No municipal activity was available in this regard.

e) Municipalities do not have any direct duties, powers and responsibilities in this regard.

Nutrition and Health Claims on Labels

a) The EU Acquis has drafted a regulation on the nutrition and health claims used in the labelling, promotion, presentation and advertising of foodstuffs, determining the rules that must be complied with.

b) The legislation on nutrition and health claims in Turkey is in line with the EU Acquis.

c) The duties, powers, responsibilities and authorities belong to the Ministry of Agriculture and Forestry and the Ministry of Health and are carried out successfully.

d) No municipal activity was available in this regard.

e) Municipalities do not have any direct duties, powers and responsibilities in this regard.

Food Labelling and Providing Accurate Information to Consumers

a) The EU Acquis determines the general rules, requirements and responsibilities governing food information, and in particular food labelling, and requires ensuring that labels contain accurate and key information (food ingredients, vitamins, minerals, allergens and nutritional values such as amounts of energy, fat, carbohydrates, sugars, protein and salt, weight).

b) The legislation on food labelling and informing consumers in Turkey is in line with the EU Acquis.

c) The powers, responsibilities and inspection authorities belong to the Ministry of Agriculture and Forestry whereas the Ministry of Health is responsible for medicinal products for human use, enteral nutrition products, and medical baby food. Both Ministries have been executing their duties in line with the EU Acquis.

d) Municipalities do not have any direct duties, powers and responsibilities in this regard.

Promoting Quality and Traditional Foodstuffs

a) The EU legislation regulates the establishment and implementation of principles on the use of Protected Designation of Origin (PDO) and Protected Geographical Indication (PGI) product logos for products of a specific geographical origin, or Traditional Specialty Guaranteed (TSG) product logos for traditionally manufactured products as well as the use of organic agriculture logos in order to identify organic foods as well as quality and traditional foodstuffs.

b) In Turkey, the relevant legislation intended for the manufacturing of traditional foodstuffs according to food control and safety principles, their protection with appropriate signs as well as their commercialization were prepared in line with the EU.

c) The Geographic Indications and Traditional Product Names Regulation, issued by the Ministry of Industry and Technology, is applied by the Turkish Patent and Trademark Office.

d) The duties, powers, responsibilities and inspection authorities related to quality and traditional foodstuffs is held by the Ministry of Agriculture and Forestry.

e) Pursuant to Law No. 5216 on Metropolitan Municipalities, “Metropolitan and district municipalities may undertake any activity and service to support agriculture and animal husbandry”; accordingly, municipalities have an indirect responsibility in this regard.

f) Based on the interviews, it appeared that the municipal activities on this subject were lacking.

Protecting Animal Health and Well-being

a) According to the EU Acquis, animal health and well-being are a basic component of food safety and animal health begins at the farm. The protection of animal health and prevention of animal diseases serves public health, animal production, food security and food supply chain, rural economies, and the environment. The fundamental vision of the EU Acquis on food safety in this field is to optimize the health and well-being of domestic and wild animals as well as the early detection of and taking countermeasures against new and potentially widespread disease threats coming from external sources.

According to the EU food safety principles, the reliability of the food chain is indirectly affected particularly by the level of well-being of animals kept for food production purposes due to the close ties among animal well-being, animal health, and foodborne diseases. An inadequate level of well-being and stress factors can cause an increased risk for animals to contract diseases.

The European Union legislation on food also indicates that issues such as the housing, feeding, genetic structure, stunning/slaughter methods, transport, keeping, diseases, and disease control of animals are extremely important for the supply chain in the management of fisheries and aquaculture.

b) According to the EU Acquis, cultural, regional and religious rituals should be taken into consideration and respected by regulations and in practice, traceability should be ensured, and veterinary controls should be carried out while ensuring animal health and well-being.

- c) The legislation on animal health and well-being in Turkey is in line with the EU legislation.
- d) The duties, powers, responsibilities and inspection authorities in ensuring animal health and well-being belong to the Ministry of Agriculture and Forest in line with the EU legislation.
- e) Municipalities are not directly authorized or responsible for protecting animal health and well-being.
- f) Pursuant to Law No. 5216 on Metropolitan Municipalities, “Metropolitan and district municipalities may undertake any activity and service to support agriculture and animal husbandry”; accordingly, municipalities have an indirect responsibility in this regard.
- g) Municipalities have a generally limited experience and facilities in ensuring animal health and well-being and inadequate knowledge of the EU legislation.
- h) On the other hand, municipalities have adequate legislative knowledge and practical experience on the health and well-being of stray animals, for which they are responsible, in line with the EU.

Fighting Against and Preventing Animal Diseases

a) Fighting against infectious animal diseases in the European Union: Indicating that the establishment of animal health and prevention of infectious animal diseases is important in terms of biodiversity, climate change, conservation of wildlife, and minimizing other environmental impacts, the European Union defines and obliges the application of relevant principles and procedures in its regulations. According to the EU, 75% of the infectious diseases that affect people originate from animals. The diseases and infections that are transmissible from animals to humans are referred to as zoonosis. Non-foodborne zoonoses are indirectly contracted through other means. According to EFSA data, over 320,000 cases of foodborne zoonosis are reported every year in the EU, with the severity ranging from mild to fatal. Zoonotic diseases are transmissible by factors such as bacteria, fungi, viruses, parasites, and prions, through the following modes of transmission:

1. Direct contact or through contact with objects;
2. Oral;
3. Inhalation;
4. Vectors.

Data on the 14 most common zoonotic diseases according to the report published by the EU in 2017 is given in the table below:

Hospitalizations and Deaths Due to Zoonoses in Human Cases in the EU				
Disease	Number of human cases	Hospitalized Cases (Reported)	Number of Deaths	Death Rate
1. Campylobacteriosis	246,158	20,810	45	0.04
2. Salmonellosis	91,662	16,796	156	0.25
3. Yersiniosis	6,823	616	3	0.07

4. STEC (E. Coli O104-H4) infections	6,073	933	20	0.50
5. Listeriosis	2,480	988	225	13.8
6. Q fever	928	-	7	1.35
7. Tularaemia	321	76	1	0.6
8. Echinococcosis	827	140	1	0.40
9. Brucellosis	378	104	1	0.78
10. West Nile Fever	212	134	25	12.0
12. Trichinellosis	168	56	0	0.0
13. Congenital toxoplasmosis	40	18	0	0.0
14. Rabies	1	-	-	-

Source: EFSA, European Union

Based on the table above, reported cases of Campylobacteriosis by itself accounts for nearly 70% of all cases, followed by salmonellosis, yersiniosis, and STEC infections. In terms of severity, Listeriosis is the zoonosis with the highest hospitalization and death rate, followed by the West Nile Fever infection. According to the data in the table above, one in every 7 people contracting Listeriosis and one in every 9 people contracting West Nile Fever die from the disease.

According to the EU, the character change and outbreak of zoonotic diseases and the emergence of new types of infection are related to various factors, which are:

1. Increasing human population;
2. Opening existing geographical areas to new settlements;
3. Expansion of agricultural lands;
4. Destruction and reduction of forests;
5. Reduction of biodiversity and deterioration of the ecosystem;
6. New production and marketing models and globalization in the agri-food sector;
7. Contamination originating from the environment;
8. Increased international human and animal movements;
9. Disasters;
10. Civil wars, mass movements of refugees, migrations, demographic changes;
11. Other.

In the last two decades, new zoonotic infection outbreaks have occurred which are:

1. Severe Acute Respiratory Syndrome (SARS);
2. Ebola Virus Disease;
3. West Nile Virus Infection (WNV);

4. Avian Influenza;
5. Bovine Spongiform Encephalopathy;
6. Middle East Respiratory Syndrome (MERS);
7. Zika Virus Disease (ZVD);
8. Coronavirus (COVID-19).

b) Fighting against infectious animal diseases in Turkey: In Turkey, the principles and procedures for animal health and well-being and the prevention of infectious diseases are determined by the Ministry of Agriculture and Forestry in line with the EU Acquis. Additionally, Turkey Zoonotic Diseases Action Plan (2019-2023) was prepared in cooperation with the Ministry of Health and the Ministry of Agriculture and Forestry, aiming to minimize zoonotic diseases during this period. According to the action plan, certain zoonotic diseases such as anthrax, brucellosis, tularaemia, and rabies have continued to exist from past to present. So far, 107 zoonotic diseases with different factors have been reported in Turkey. While there is a general decrease in the incidence of zoonoses, the re-incidence and prevalence of certain zoonotic diseases can increase due to the geographical location of Turkey.

Turkey Zoonotic Diseases Action Plan (2019-2023) aims to combine the forces of sectors within the frame of a “One Health Approach” and “increase the society’s quality of life by reducing the prevalence of zoonotic diseases in Turkey” through a holistic approach.

c) According to Law No. 5996, which is in line with the EU Acquis, municipalities are obliged to support the Ministry of Agriculture and Forestry in the prevention of zoonotic diseases.

d) Municipalities have adequate knowledge of the EU harmonized Turkish legislation, cooperate with the Ministry of Agriculture and Forestry in the prevention of zoonotic diseases and generally meet their requests in a timely manner.

e) The service quality of municipalities is generally adequate and successful.

Ensuring Safe and Healthy Care and Travel for Stray Animals

a) The EU legislation determines the principles and procedures regarding the safe and healthy care and travel of domestic stray animals.

b) In Turkey, the legislation on the protection, safe and healthy care and travel of domestic and stray animals were formulated in line with the EU legislation and relevant principles and procedures were determined by the Ministry of Agriculture and Forestry.

c) Municipalities have powers and responsibilities regarding the collection, identification and ear-tagging, medical check-up, vaccination, sheltering of stray animals and taking measures against rabies.

d) Municipalities have adequate knowledge of the EU legislation in this regard.

e) The service quality of municipalities has reached a certain level in this regard.

Promoting International Animal Well-being Standards

a) The EU works closely with organizations such as the Food and Agriculture Organization (FAO) and the World Organization for Animal Health to raise awareness and promote internationally recognized standards for animal welfare.

b) This is carried out by the Ministry of Agriculture and Forestry in line with the EU Acquis.

c) Municipalities have no direct duties, powers and responsibilities in this regard.

Plant Health and Preventing the Spread of Pests

a) The EU has published and obliged the implementation of the regulations and practices required for the agricultural, horticultural and forestry sectors in order to protect plant health in a manner that is not harmful to human health and the environment. The European Union phytosanitary policy aims for the prevention of harmful organisms, use of plant protection products in ways that are not damaging to human and animal health, the environment or biodiversity, protection of plant species, and a sustainable quality for seeds and seedlings.

Taking an ecological approach, the European Union has adopted, promoted and introduced the Integrated Pest Management (IPM) programme. The key benefits of Integrated Pest Management (IPM) practices are as follows:

1. Creating a lower risk for human health and the environment;
2. Taking into consideration the protection of water resources and insect pollinators;
3. Slow pesticide resistance;
4. Ensuring lower costs in protecting plant health;
5. Ensuring a more positive and reliable public image with regard to agricultural production.

The EU Plant Health Legislation, 2000/29/EC, will be replaced (by EU 2016/2031) on 14 December 2019. According to the EU legislation, the prominent factors in protecting plant health are as follows:

1. Pest and disease diagnosis (detection, diagnosis, and characterization);
2. Examination of plant pests and pathogens in biological, ecological, spreading and epidemiological terms and their relationships with cultivated plants, including wild plants, of which they are a host and vector;
3. Plant pests and disease resistance;
4. Biological, chemical and cultural strategies for the sustainable management of pests and diseases;
5. Assessment of the symbioses of plants with directly or indirectly beneficial microbes;
6. Minimizing the impacts of pests on human and animal health, the environment and the ecosystem and if possible, fighting against pests through natural means, preventing their spread and eradicating their harmful impacts.

b) Duties, powers, responsibility, and inspection authorities belong to the Ministry of Agriculture and Forestry. Turkey has published and implemented the Plant Health Implementation Programme in line with the EU legislation. The Programme sets out a detailed list of harmful organisms to be fought against including insects, acari, nematodes, procaryotes (bacteria and phytoplasmata), viruses, virus-like organisms and viroids, and weeds and aims to fight against industrial plant diseases and pests, fungal, bacterial, viral, physiological diseases that cause plant health problems, ornamental plant pests and diseases, and forage crop pests. It also aims to address human/animal/plant health in conjunction and ensure their sustainability in accordance with the concept of "One Health".

c) Municipalities meet the demands of and support the Ministry of Agriculture and Forestry in this regard.

d) Municipalities do not have direct duties, powers and responsibilities in this regard. However, they have an indirect responsibility and partly carry out activities related to establishing plant health and preventing pests and increasing agricultural production and quality.

e) Municipalities have a knowledge of the EU legislation on the prevention of pests.

Protecting Plant Reproductive Materials

a) The EU Acquis determines the principles and procedures for determining the rules for activities related to the use of plant reproductive materials such as seeds and seedlings in agricultural, horticultural and forestry production and their management in line with standards. The European Union has determined the procedures related to plant variety rights (transfer of varieties and rights; plant and gene patenting; access to and use of genetic resources), including intellectual property rights. The legislation on seed and seedling quality in the EU covers field crops, vegetables, fruits, forest plants, ornamental plants, and other preserved varieties. The legislation aims to secure and document plant health for users, ensuring seed guarantee in terms of variety, characteristics and purity, germination capacity, and specific purity.

b) In Turkey, this power is held by the Ministry of Agriculture and Forestry in line with the EU Acquis.

c) It is stipulated by the municipal and metropolitan municipality laws that municipalities may undertake any activity and service to support agriculture and animal husbandry, despite not having direct duties, powers and responsibilities in this regard.

d) Municipalities have adequate knowledge of the EU harmonized Turkish legislation in this regard.

e) In the interviews, authorities have stated that they had been cooperating with Municipal Directorates of Agriculture and Forestry to distribute seedlings and seeds in line with the legislation.

Implementing a Strict System for the Approval and Marketing of Genetically Modified Organisms

a) According to the EU Acquis, GMO is indicated on the label of any product that contains or is produced from approved GMOs. If the unintended GMO content of a product is below 0.9% although not having been added, it is not indicated on the label. The rules on labelling are not applicable to products of animals fed with GMO-containing feed. EFSA drafts, approves and recommends the implementation of regulations on this subject, making legal proposals for the prevention of potential harm to human and animal health and the environment.

b) In Turkey, this power is held by the Ministry of Agriculture and Forestry in line with the EU Acquis.

c) Municipalities have a knowledge of the EU legislation in this regard.

d) Municipalities have no power and responsibility in this regard.

Effective Rapid Alert System Management

a) The EU has established rapid alert systems for food safety to allow for real-time exchange of information such as:

1. RASFF: Cases related to food and feed;
2. EWRS: Real-time cases related to human health.

b) In Turkey, the Ministry of Agriculture and Forestry uses the Food Safety Information System (FSIS) which is a data recording system in line with the EU Acquis. The Ministry of Agriculture and Forestry

has determined and implemented working principles and procedures on the rapid alert system, emergencies, crisis management and risk analysis as with the European Union. In this regard, the main objective is to ensure food safety, animal health and well-being and plant health, take the necessary measures with an early warning system in cases that threaten public and environmental health, and eliminate risks in a short time. Risky situations must be officially reported to the Ministry of Agriculture and Forestry through the ALO 174 hotline and/or other communication channels.

c) In Turkey, food safety risk analysis and crisis management are under the responsibility of the Ministry of Agriculture and Forestry.

d) Municipalities are obliged to inform the Ministry of Agriculture and Forestry and/or provincial and district organizations in risky situations involving food safety.

e) The Ministry of Agriculture and Forestry and the Ministry of Health are urgently notified by municipalities on the risky situations encountered.

f) Municipalities have a knowledge of the EU harmonized Turkish legislation.

Setting Standards and Regular Inspection Practices

a) The EU Acquis has determined the physical, chemical, and biological standards and limits that must be complied with in all stages of the supply chain involving food safety.

b) In Turkey, the Ministry of Agriculture and Forestry and the Ministry of Health hold this power in line with the EU Acquis.

c) Municipalities have a knowledge of the EU harmonized Turkish legislation in this regard.

d) Municipalities have no power and responsibility in this regard.

e) However, municipalities are obliged to meet the requests of the Ministry of Agriculture and Forestry and the Ministry of Health.

Good Manufacturing Practices (GMP)

a) The EU Acquis requires the implementation of good manufacturing conditions and standards in all stages of the food chain in order to ensure food safety and suitability for consumption.

b) In Turkey, the Ministry of Agriculture and Forestry and the Ministry of Health holds this power in line with the EU Acquis.

c) Municipalities have a knowledge of the EU harmonized Turkish legislation in this regard.

HACCP “Hazard Analysis and Critical Control Points” Principles

a) It is a hazard analysis system for determining, assessing, controlling food safety-related hazards and taking corrective and preventive action.

The system defines specific hazards and preventive measures for their control. The HACCP system is recommended by FAO and EFSA. HACCP principles are applied in Turkey, as with the EU. The seven principles of HACCP are as follows:

HACCP Principles	
Principles	Definition

1	Identify the potential hazard(s) associated with food production at all stages, from primary production, processing, manufacture and distribution until the point of consumption. Assess the likelihood of occurrence of the hazard(s) and identify the preventive measures for their control.
2	Determine the points, procedures or operational steps that can be controlled to eliminate the hazard(s) or minimize its (their) likelihood of occurrence; designate these as critical control points (CCPs)
3	Establish critical limit(s) which must be met to ensure the CCP is under control.
4	Establish a system to monitor control of the CCP by scheduled testing or observations.
5	Take corrective and preventive action in the event of detecting that a Critical Control
6	Establish verification procedures that involve complementary additional tests and procedures to ensure the efficient operation of the HACCP system.
7	Establish documentation that includes all procedures and records related to these principles and practices.

Source: FAO, Ministry of Agriculture and Forestry

- b) In Turkey, this power is held by the Ministry of Agriculture and Forestry and the Ministry of Health in line with the EU Acquis.
- c) Municipalities have adequate knowledge of the EU harmonized Turkish legislation in this regard.
- d) Municipalities have no power and responsibility in this regard.
- e) However, they are obliged to meet the requests of the Ministry of Agriculture and Forestry.

Good Agricultural Practices

- a) According to the EU Acquis, these practices are the body of principles to resort to in farming and post-farming processes that result in safe and healthy food and non-food agricultural products, by taking into consideration economic, social, and environmental sustainability.
- b) In Turkey, this power is held by the Ministry of Agriculture and Forestry in line with the EU Acquis.
- c) Municipalities have partial knowledge of the EU harmonized Turkish legislation in this regard.
- d) While not having direct powers and responsibilities in this regard, municipalities have the power to promote good agricultural practices for the development of agriculture in their respective jurisdiction.
- e) They are obliged to meet the requests of the Ministry of Agriculture and Forestry.
- f) Some municipalities carry out good agricultural practice programmes in line with the EU legislation.

Climate Change and Food Safety

a) According to the EU Acquis, it is not possible to state that climate change has a direct impact on food safety due to its considerably limited impact on food. However, changing risks and the increased emergence of unforeseen situations resulting from climate change can potentially lead to the following side effects on food safety:

1. Increased incidence of cases of food poisoning. Presence of pathogens that multiply in warm and humid environments and cause food poisoning;
2. Faster growth of bacteria in foods of animal origin due to increasing temperatures;
3. Increased pest contaminants, such as mycotoxins that affect grains, vegetables, fruits, and tuber crops due to increased fungi growth particularly in tropical regions;
4. Contaminants in agricultural lands contaminate water basins as a result of heavy precipitation;
5. Increased population of algae due to increased phosphate and nitrate contamination of water systems and reducing oxygen due to the consequent decay, leading to a decrease in fish population;
6. Increased power outages and cooling system interruptions due to increased flood and drought, damaging food safety.

b) In Turkey, this power is held by the Ministry of Agriculture and Forestry in line with the EU Acquis.

c) Municipalities have adequate knowledge of the EU harmonized Turkish legislation in this regard.

d) While not having direct powers and responsibilities in this regard, municipalities can take the initiative to carry out necessary actions in their respective locations.

e) However, they are obliged to meet the requests of the Ministry of Agriculture and Forestry.

f) Some programmes carry out programmes against climate change.

New Diseases

a) The EU Acquis has formulated and obliges the application of principles and procedures related to the urgent reporting, identification, controlling and prevention of emergent diseases. Most of the diseases caused by vectors are considered as sudden infectious diseases that are either seen for the first time or that can suddenly emerge in a specific location. For example:

1. West Nile virus is most commonly transmitted to humans by mosquitoes;
2. Lyme disease is transmitted to humans by ticks;
3. Leishmaniosis is transmitted through the bites of sandflies.

b) In Turkey, the power in this regard is held by the Ministry of Agriculture and Forestry and the Ministry of Health in line with the EU Acquis.

c) Municipalities have adequate knowledge of the EU harmonized Turkish legislation in this regard.

d) While not having direct powers and responsibilities in this regard, municipalities must fight against pests and promptly report suddenly emerging diseases in their respective locations.

e) They are obliged to meet the requests of the Ministry of Agriculture and Forestry and the Ministry of Health.

f) It is understood that the municipalities' service quality in fighting against pests is generally adequate and successful.

Preventing Food Waste and Food Loss

a) According to the EU's food safety approach, prevention of food waste and loss is a part of food safety and security. The main goal of the EU food safety policy is to protect the health of humans as well as that of animals, aiming to prevent the wasting of food and enhance the sustainability of the food system through cooperation with stakeholders without compromising these standards. By 2030, the EU plans to reduce food waste and loss by 50 per cent. For example, according to figures from 2016, 88 million tons of food waste is produced in the EU, resulting in an estimated cost of 143 billion Euros per year. According to the EU, the following can be done to prevent the loss and waste of food to achieve Sustainable Development Goals:

1. Supporting climate change response (Food waste account for nearly 8 per cent of Global Greenhouse Gas Emissions);
2. Providing food aid to starving and malnourished individuals by saving food (There are nearly 43 million people in this condition in the EU);
3. All actors in the food chain are obliged to prevent the waste and loss of food.

b) In Turkey, this power is held by the Ministry of Agriculture and Forestry, the Ministry of Environment and Urbanization, and the Ministry of Health in line with the EU Acquis.

c) Municipalities have a knowledge of the EU harmonized Turkish legislation in this regard.

d) Municipalities do not have any direct powers and responsibilities in this regard.

e) It is understood that municipal activities have reached a certain level and created awareness on the prevention of food waste and loss.

Providing Training on Food Safety

a) According to the EU Acquis, those who are subjected to food safety controls and inspections must have the necessary training and competence in order to establish food safety.

b) In Turkey, this power is held by the Ministry of Agriculture and Forestry in line with the EU Acquis.

c) Municipalities have adequate knowledge of the EU harmonized Turkish legislation in this regard.

d) Municipalities do not have any direct powers and responsibilities in this regard.

f) However, they are obliged to meet the requests of the Ministry of Agriculture and Forestry and the Ministry of Health.

g) It was observed that municipalities cooperate with the Ministry of Agriculture and Forestry to provide their personnel with food safety training. For example, Gaziantep Metropolitan Municipality signed a protocol with the Provincial Directorate of Agriculture to ensure that its personnel receive training.

Prevention of Counterfeiting and Adulteration

a) According to the EU Acquis, counterfeiting and adulteration must be prevented in order to establish food safety.

- b) In Turkey, this power is held by the Ministry of Agriculture and Forestry and the Ministry of Health in line with the EU Acquis.
- c) Fraudulent and adulterated products are dealt with through the CIMER and ALO 174 hotlines.
- d) Municipalities have a knowledge of the EU harmonized Turkish legislation in this regard.
- e) While not having direct powers and responsibilities in this regard, municipalities are obliged to notify the relevant municipalities of any fraudulent products witnessed and have been successfully carrying out this task.
- f) They are obliged to meet the requests of the Ministry of Agriculture and Forestry and the Ministry of Health.

Sharing Data, Ethical Values and Transparency

- a. The EU Acquis requires all active stakeholders of the food chain to share data, comply with ethical values, provide consumers with accurate information and transparency, and notify the authorities in cases of crisis in order to establish food safety.
- b. In Turkey, this power is held by the Ministry of Agriculture and Forestry and the Ministry of Health in line with the EU Acquis.
- c. Ministerial organizations should be notified or CIMER or ALO 174 hotlines should be reached.
- d. Municipalities have a knowledge of the EU harmonized Turkish legislation in this regard.
- e. While not having direct powers and responsibilities in this regard, municipalities notify the relevant ministries of any situations witnessed by them.
- f. They are obliged to and successfully meet the requests of the Ministry of Agriculture and Forestry and the Ministry of Health.

2.4 Legislation on Food Safety for Municipalities

According to Law No. 5996 of 11/6/2010 on Veterinary Services, Plant Health, Food and Feed, the functions of municipalities are defined as follows:

1. Municipalities are obliged to assist the Ministry of Agriculture and Forestry in combat with animal diseases and controls to be performed;
2. Municipalities and special provincial administrations are obliged to assist the Ministry of Agriculture and Forestry in protection and control activities against harmful organisms;
3. They shall be accountable to the Ministry of Health for ensuring compliance with technical and hygienic rules and the fulfilment of quality standards of potable and utility water.

Law No. 5216 of 10/07/2004 on Metropolitan Municipalities

1. Issue permits to and inspect grade one polluting businesses, including foodstuff enterprises, establish and operate laboratories to test foodstuffs and beverages;
2. Provide municipal police services in areas under the metropolitan municipality's authority and zones operated by the metropolitan municipality;

3. In accordance with the principle of sustainable development, ensure the protection of the environment, agricultural land and water basins;
4. Metropolitan and district municipalities may undertake any activity and service to support agriculture and animal husbandry;
5. Build, cause to build, operate or cause to operate social facilities serving the entire metropolitan area, animal shelters.

Law No. 5393 on Municipality

1. Prohibit the activities of street peddlers who trade without license or in nonconformity with sanitary requirements in the town;
2. Take necessary measures to ensure the health and happiness of the town's inhabitants;
3. The municipal police shall have the duty of ensuring the inhabitants' health and order in the town;
4. Establish and cause to establish and operate or cause to operate wholesale and retail markets, slaughterhouses.

Regulation No. 26490 on Municipal Police

1. Assist the Ministry of Agriculture and Forestry personnel in charge in the implementation of the regulation on the production, consumption and inspection of food;
2. Prevent the disposal of garbage on streets and the scrapping of refuse containers and waste;
3. Prevent the open sale of, collect and analyse uncooked foodstuffs that do not comply with food safety and, if necessary, dispose of them with the approval of the authorities;
4. Prevent sacrifice in places other than those designated by authorities;
5. Report the establishments that damage the environment and human health in accordance with Environmental Law No. 2872;
6. In the event of a disease or animal deaths of an unknown cause, notify the relevant authorities and temporarily seal off the relevant places, provide the authorities with the required assistance in this regard, assist with the slaughter of animals that require disposal and cause their disposal in a manner that does not harm human health in line with Law No. 3285 on Animal Health and Surveillance;
7. Control the licenses of those who transport animals and animal products and the certificates of origin of animals, prevent animal slaughtering outside of slaughterhouses and integrated meat plants and take the relevant legal action in this regard in line with Law No. 3285 on Animal Health and Surveillance;
8. Exercise the powers, which are among the tasks of the municipal police, vested in municipalities pursuant to Law No. 5199 on Animal Protection;
9. Upon the request and report of the authorities, dispose of the spoiled, putrid, and rotten foodstuffs that have been proven to be absolutely unsanitary as a result of duly carried out analyses;
10. Ensure the protection of the stray animals in town and assist veterinary teams in properly rendering those that are likely to cause danger ineffective.

Law No. 5957 Regulating the Commerce of Fruits and Vegetables and Other Goods Having Enough Supply and Demand Level

1. Check the identity tag of foodstuffs approved by the Ministry of Agriculture and Forestry;
2. Municipalities shall be in charge of establishing modern marketplaces, creating a suitable working and sales environment and making the necessary infrastructural and landscape arrangements to ensure the sale of goods in hygienic conditions in marketplaces, and taking measures and carrying out the necessary inspections for the protection of consumers;
3. Disallow the sale of products without food hygiene in markets and wholesale (vegetable, fruit, fish, etc.) markets;
4. Support the requests of and accompany the Ministry of Agriculture and Forestry during inspections.

Regulation on Animal Health and Surveillance of the Ministry of Agriculture and Forestry based on Law No. 3285

1. The opinions of relevant municipalities shall be consulted in order to protect environmental health during the killing and disposal of animals with infectious diseases;
2. Municipalities shall be obliged to provide the Ministry of Agriculture and Forestry officials with places for the burial of dead animals or their remains. The killing and disposal procedures shall be carried out by municipal teams under the supervision of a government veterinarian;
3. Municipalities shall issue certificates of origin for exported animals and animal items indicating that there is no epidemic or contagious animal diseases at the origin;
4. Municipal officers who have become aware of animal diseases or animal deaths of unclear causes shall immediately notify the Ministry of Agriculture and Forestry offices;
5. Municipalities may impose quarantine and seal-off for diseased animals through municipal policies with notification to the Ministry of Agriculture and Forestry offices. They must designate areas;
6. Hygiene teams of provincial and district municipalities shall handle the killing and destruction of animals infected with the disease or contacted with those infected ones in the area of outbreak. Killed animals shall be buried, burned or destroyed with chemicals. The incident report drawn up for killing and destruction operations shall be submitted to the district or provincial directorate of the Ministry;
7. Municipalities shall designate burial sites away from roads, water sources and residential areas for animals which died of disease, or were killed and to be destroyed in the area of outbreak;
8. Municipalities shall issue certificates of origin for animals that are brought to the local bazaars by owners or dealers;
9. Municipalities shall inspect places where the meat certified and stamped by the Government Veterinarian went and were sold;
10. Municipalities shall issue certificates of origin for transport of intestines, offal, blood and bones, and transport of hooves;
11. Municipalities shall issue certificates of origin for transport of hides, wool, fleece wool, and angora wool;

12. Municipalities shall issue certificates of origin for transport of animals and animal items from districts and provinces to other districts and provinces;
13. Municipal police shall check whether animals or animal items other than own needs have certificates of origin for transport and veterinary health certificates;
14. Municipalities of cities and towns shall designate sites for animal parking, bazaar and fair, and prohibits trade of animals elsewhere. They check whether animals have certificates of origin for transport and veterinary health certificates. Once a park, bazaar or fair dismisses for the day, municipalities shall make or cause to make cleaning and disinfection;
15. Municipalities and animal health policing commission shall take measures against potential animal disease outbreaks. They collaborate with the Ministry of Agriculture and Forestry offices on such matters;
16. Municipalities shall issue licenses to those engaged in animal transport;
17. Municipalities shall place adequate appropriations in their budgets every year within their means and considering the animal presence in their remit to fight animal diseases, and be obliged to effectively participate in such fight;
18. Municipalities shall be obliged to participate in efforts to extinguish case of rabies;
19. Municipal veterinarian shall inspect the slaughterhouses owned by municipalities;
20. Municipal police shall confiscate illegal meat;
21. Stray dogs in the area of rabies outbreak shall be killed and destroyed by municipal police without compensation in towns and cities;
22. Animals suspected of rabies shall be kept under observation for 10 days in closed spaces that must be built by municipalities in cities and towns. Those which show no signs of rabies at the end of the observation shall be deemed non-diseased. The cost of observation shall be borne by the owner;
23. Municipalities shall keep a register of owned cats and dogs, have them vaccinated against rabies, keep records, and kill and destroy those without documentation.

Animal Disease and Movement Control Programme of the Ministry of Agriculture and Forestry

1. In cooperation with the Ministry of Agriculture and Forestry, municipalities shall disallow the sale of poultry and products that do not comply with food safety out in the open and in neighbourhood markets;
2. In cooperation with the Ministry of Agriculture and Forestry, municipalities shall fight against vectors and apply products with strong larvicidal effects that do not damage the ecosystem to water puddles and swamps at appropriate intervals.

2.5 Evaluation of the Application of the EU Food Safety System in Local Administrations

In general, municipalities have adopted and become acquainted with the EU food safety system that is in line with Law No. 5996. It appears that the quality and productivity of municipal services have reached a certain level and municipalities have made significant progress in applying the EU food safety legislation and its key principles. However, certain areas still require improvement.

In line with the Sustainable Development Goals 2030 programme of the UN and the Food 2030 programme of the EU, Turkey has adopted certain programmes that involve positive contributions by cities and their surroundings to food safety and security. Thus, issuing a new and comprehensive regulation for municipalities will highly contribute to increasing municipalities’ level of compliance with the EU Acquis as well as their service capacity and productivity, ensuring the growth of the agri-food sector in Turkey, reducing foodborne diseases, improving ecosystem services, and promoting gender equality. It is observed that certain municipalities have been carrying out efforts to build innovation ecosystems.

In this framework, establishing a “Food Safety Coordination Centre” in each province in coordination with the governorship and an “Agri-Food Innovation Centre” within the municipal body to ensure full compliance with the EU and enhance the institutional cooperation capacity of municipalities will also increase the capacities for service delivery in line with the EU’s food safety policy, and the efficiency of municipalities.

FAO and the EU support women’s entrepreneurship, small family-owned enterprises, and traditional agricultural production. For example, food-safe infrastructure in public marketplaces requires strengthening. Women farmers, small producers and/or family businesses seek to sell their individual products under inappropriate conditions that are generally non-hygienic and without cooling. In order to prevent such occurrences, it will be useful for the protection and development of women entrepreneurs, farmers and small family businesses to ensure the food safety compliance of marketplaces, establish cold chains, and provide producers/vendors with training and technical support on this subject in addition to food hygiene and labelling. The cooperation of municipalities with the Agriculture and Forestry to bring a solution to the issue will have a positive influence on gender equality, agricultural yield, food safety, food security, and ecosystem services.

In order for municipal contributions to the food safety system to fully meet the EU Acquis, municipalities should be supported in developing short and long-term strategies on supporting small family businesses and rural women, improving agriculture and livestock breeding; good agricultural practices, climate change, soil conservation, salinization, desertification, water resource conservation, biodiversity, greening, greenhouse gas emissions reduction, animal health and well-being, early diagnosis and prevention of foodborne diseases, plant health practices, pesticide applications for plant protection, reduction of food waste and prevention of food loss. These subjects require long-term cooperation with the Ministry of Agriculture and Forestry and other public bodies, training of the personnel, and financial support.

2.5.1 EU Acquis and the Position of Municipalities, Present Situation and Recommendations

With regard to the areas in which municipalities are authorized and responsible, the EU food safety legislation requirements, relevant activities, cooperating institutions, the findings related to the problems and recommendations on their solution are provided in the table below:

EU Acquis and the Position of Municipalities, Present Situation and Recommendations				
EU Food Safety Requirements	Responsibility		Findings	Recommendations
	Authority	Cooperating Institution		
Implementation of the EU General Food	Ministry of Agriculture and Forestry	Municipality	1. The Ministry of Agriculture and Forestry has been applying the EU Acquis.	Municipalities should cooperate with the Ministry of Agriculture and Forestry, ensure the drafting and

Law (178/2002 (EC))			<p>2. Although not having a full grasp of all details, municipalities have a general knowledge of the EU Acquis.</p> <p>3. Municipalities must support the Ministry of Agriculture and Forestry pursuant to Law No. 5996.</p> <p>4. There is no Food Safety Coordination Centre under the coordinatorship of the governorship in provinces and districts.</p>	<p>issuance of a new and comprehensive regulation defining the working principles and procedures related to the services which they are expected to perform under Law No. 5996.</p> <p>Municipalities should cooperate with the Ministry of Agriculture and Forestry to provide their personnel with training and certification on the EU Acquis and the principles of Law No. 5996 to enhance their institutional capacity.</p> <p>A Food Safety Coordination Centre can be established in provinces and districts. The board should comprise representatives from the Ministry of Agriculture and Forestry, Ministry of Health, and the municipality. The board shall be responsible for managing the necessary activities and inter-institutional cooperation to ensure food safety and public health.</p>
Sanitation, disinfection and hygiene practices in animal transport	Ministry of Agriculture and Forestry	Municipality	Municipal personnel's level of knowledge and implementation on the cleaning, disinfection and hygiene procedures to be applied in transfer vehicles in line with the EU Acquis is not up to date.	Municipalities should cooperate with the Ministry of Agriculture and Forestry to ensure that the working personnel is provided with training and certification on the cleaning, disinfection and hygiene procedures to be applied in transfer vehicles.
Ensuring conditions that are in accordance with EU food safety in marketplaces and the sale of food products under conditions in line with EU food safety	Municipality Ministry of Trade	Ministry of Agriculture and Forestry	<p>Individuals and organizations selling food products in marketplaces do not have adequate knowledge of such matters as food production and preservation, hygiene, labelling, traceability, and foodborne illnesses in accordance with the EU Acquis.</p> <p>Marketplaces fall short in providing adequate and appropriate technical equipment, cool storage and hygienic requirements to offer the products of small and other food producers and vendors to customers in accordance with the EU Acquis.</p>	<p>Individuals and organizations who sell food products in marketplaces should be provided with pre-sales training, explanation and support. The training should be given by subject-matter specialists in cooperation with the Ministry of Agriculture and Forestry and Municipalities. Those having completed the training should be provided with certification.</p> <p>The actions and practices of municipalities on these subjects should be clearly defined and made legal. Therefore, municipalities should cooperate with the Ministry of Agriculture and Forestry to describe the ways in which to build marketplaces, including their infrastructure, technical equipment</p>

				(cooling facilities) and appropriate selling conditions in line with the concept of food safety under a regulation.
			FAO and the EU encourage supporting smallholders and increasing production. However, it is becoming increasingly difficult for smallholders who would like to sell in marketplaces to bring their products in compliance with current regulations.	Municipalities should cooperate with the Ministry of Agriculture and Forestry to provide smallholders and farmers with technical and financial aid on the food-safe production and sale of products in markets including the necessary R&D, product development, process support, food hygiene, storage and labelling information.
			Food safety requirements to be followed in marketplaces are not fully met.	The food safety legislation applicable to marketplaces should be re-prepared in detail, and clear, practical and applicable. A regulation that will improve food safety and encourage agricultural production and market penetration should be prepared and implemented in coordination with the Ministry of Agriculture and Forestry, the Ministry of Trade, and the municipality.
Providing facilities and offering food products for sale under conditions in line with EU food safety in wholesale markets	Ministry of Agriculture and Forestry Ministry of Trade	Municipality	Wholesale markets can technically fall short in meeting the food safety requirements of the EU Acquis.	Municipalities can cooperate with the Ministry of Trade and the Ministry of Agriculture and Forestry to design and build modern wholesale markets that are in line with the concept of food safety and good hygiene practices and equipped with cold chains.
			Individuals and organizations who sell in wholesale markets do not have adequate knowledge of food hygiene, good manufacturing practices, contaminants, and tagging systems.	Municipalities should cooperate with the Ministry of Agriculture and Forestry and the Ministry of Trade to provide the individuals and organizations who sell food products in wholesale markets with pre-sale training, explanation and support on food safety requirements and tagging systems. The training can be given jointly by the Ministry of Agriculture and Forestry, the Ministry of Trade, and Municipalities, by subject-matter specialists. Those having completed the training should be provided with certification.

Pursuant to the EU legislation, the reproduction of pests and vectors due to animal and plant waste should be prevented. Waste should be collected regularly and a clean environmental clean-up should be ensured.	Municipality	Ministry of Environment and Urbanization	Municipalities have a knowledge of and apply the EU Acquis. The problems generally arise from citizens.	Municipalities should cooperate with the Ministry of Agriculture and Forestry, the Ministry of Health, and the Ministry of Environment and Urbanization to train, encourage, certificate households, citizens and businesses and carry out regular campaigns on waste.
			Some municipalities do not have adequate technical equipment and financial strength to ensure the timely collection of animal and plant waste.	Municipalities should be provided with adequate financial and technical support.
Pests and vectors should be controlled and public health, the environment, and ecosystem services should be protected.	Municipality	Ministry of Agriculture and Forestry	Municipalities have a knowledge of and apply the EU Acquis.	Integrated control procedures that are in line with EU norms should be clearly defined and introduced as a regulation jointly by the Ministry of Agriculture and Forestry, Ministry of Environment and Urbanization and Ministry of Health, fully determining the powers and responsibilities.
		Ministry of Health Ministry of Environment and Urbanization	However, the required measures, applicable methods and working principles and procedures for combatting the vectors and pests (through biological, physical, chemical and other non-chemical means) that threaten food safety, the environment, and public health are unclear.	
			The knowledge and experience of the personnel assigned in the integrated fight against harmful pests and vectors are not up to date.	Municipalities should cooperate with the Ministry of Agriculture and Forestry, Ministry of Health and the Ministry of Environment and Urbanization to ensure that the relevant municipal staff is provided with training and certification.
Religious rituals and practices should be respected, and the factors that can lead to food safety problems should be eliminated in line with the EU	Municipality	Department of Religious Affairs, Ministry of Agriculture and Forestry, Ministry of Interior, Ministry of Environment	With respect to sacrificial slaughter, there are problems, albeit few, related to whether the animal is healthy, veterinary control, slaughtering, and the disposal of the waste in a manner that is not harmful to the environment and public health.	In cooperation with the Department of Religious Affairs, Ministry of Agriculture and Forestry, Ministry of Health, Ministry of Interior, Ministry of Environment and Urbanization, and the relevant public authority, municipalities should publish brochures and carry out campaigns in social media and other educational settings to create public awareness.

legislation. Sacrificial slaughters should be performed under veterinary supervision, in line with public health and environmental requirements.		and Urbanization, Ministry of Health		Such activities should be continued on a regular basis.
The EU Acquis requires the full implementation of HACCP principles and hygiene practices in slaughterhouses.	Ministry of Agriculture and Forestry	Municipality	The infrastructure and working conditions in some slaughterhouses can fall short compared to modern good manufacturing and good hygiene practices.	Slaughterhouses are licensed by municipalities and businesses are approved by the Ministry of Agriculture and Forestry. Municipalities, together with the Ministry of Agriculture and Forestry, the Commodity Exchange Market and other public and private sector stakeholders, should improve the existing slaughterhouses and their working conditions.
			The relevant municipal staff needs training on slaughterhouse management, animal health, good manufacturing practices, and hygiene management.	Municipalities should cooperate with the Ministry of Agriculture and Forestry, Ministry of Health and Ministry of Environment and Urbanization to provide the relevant municipal staff with training and certification.
Unlicensed slaughter	Municipality Ministry of Agriculture and Forestry	Ministry of Interior	Occasional unlicensed slaughters, albeit few, have been identified.	Municipalities should cooperate with the Ministry of Agriculture and Forestry, Ministry of Interior and the relevant public authority to publish informative brochures, social media broadcasts and carry out educational campaigns on preventing unlicensed slaughter and its impacts on the environment, food safety, and public health. Unlicensed slaughter practices should be prevented through cooperation and increased joint surveillance by law enforcement and ministerial staff.
Establishing food laboratories that comply	Municipality		Municipalities have difficulty in having analyses performed due to the high prices of food analysis. Each province has food	Establishing and operating a food analysis laboratory will bring additional financial burden to municipalities and is not economical. It is expensive for

with ISO 17025 requirements to carry out food analysis.	Ministry of Agriculture and Forestry		analysis laboratories that are affiliated with the Ministry of Agriculture and Forestry. Additionally, some provinces have ministry-approved special food analysis laboratories. Some municipalities have laboratories.	municipalities to have their food samples analysed by ministerial laboratories. Resolving this problem in cooperation with the Ministry will be useful in terms of ensuring food safety and improving the service quality and productivity of municipalities.
The health, protection, and comfortable living of domestic, ornamental, stray, wild and other animals should be ensured.	Municipality Ministry of Agriculture and Forestry		Stray animals are collected and sent to appropriate shelters by municipalities and subjected to identification, medical check-up, spaying/neutering and vaccination processes after which they are released to their natural habitat. However, it has been generally observed that some municipalities do not have sufficient financing and facilities to perform adequate medical check-ups on animals and take them under control.	Municipalities should cooperate with the Ministry of Agriculture and Forestry, Ministry of Interior and the relevant public authority to publish informative brochures, social media broadcasts and carry out educational campaigns on domestic, ornamental, stray and wild animals and their impacts on the environment, food safety, and public health as well as the application of relevant regulations. Municipalities should be provided with financial aid.
			It has been observed that the tagging or marking of stray animals is generally insufficient in municipalities.	Municipalities should increase their number of staff.
				The relevant personnel should be provided with training and certification in cooperation with the Ministry of Agriculture and Forestry and the Ministry of Health.
Animal shelters should be designed in accordance with animal health and well-being criteria, and appropriate conditions should be ensured.	Municipality	Ministry of Agriculture and Forestry	Municipalities have a knowledge of the EU legislation but lack sufficient financing and personnel to open and operate animal shelters that align with the relevant legislation.	The financing sources of municipalities should be improved.
			Shelters established by municipalities serve as temporary shelters. Animals that are left to their former environment can be a threat to food safety, the environment, and public safety.	Municipalities should readjust the principles and procedures related to the establishment, operation and management of permanent animal shelters by municipalities in cooperation with the Ministry of Agriculture and Forestry. Municipalities should cooperate with the Ministry of Agriculture and Forestry, Ministry of Health, Ministry of Interior and the Ministry of

				Environment and Urbanization and take action in this regard.
The EU Acquis requires ensuring the health and well-being of animals and taking necessary measures to prevent zoonotic diseases and the development of antibiotic resistance.	Ministry of Agriculture and Forestry Ministry of Health	Municipality	Municipal staff have a knowledge of the EU legislation in this regard. The Ministry of Agriculture and Forestry is responsible for ensuring the health and well-being of animals. According to the relevant regulation, the assistance of municipalities is required in preventing animal diseases, but no further detail is provided in the regulation in this regard.	A clearer and more applicable regulation for municipalities should be drafted in coordination with the Ministry of Agriculture and Forestry, Ministry of Health, Ministry of Interior, and the Ministry of Environment and Urbanization.
			Municipal staff have adequate knowledge and experience related to the emergence, control and prevention of zoonotic diseases.	Municipalities should cooperate with the Ministry of Agriculture and Forestry and the Ministry of Health to provide municipal personnel with current information and training and certification on animal health and welfare, and the prevention of zoonotic diseases.
			The budget reserved by municipalities for the prevention of zoonotic diseases can fall short.	Municipalities should cooperate with the Ministry of Agriculture and Forestry, Ministry of Health, Ministry of Environment and Urbanization and the Ministry of Interior to determine the municipal budget that should be allocated for zoonotic disease control and create funds if the budget falls short.
			The municipal staff does not have adequate training in preventing the development of antibiotic resistance.	Municipalities should cooperate with the Ministry of Agriculture and Forestry and the Ministry of Health to provide municipal staff with training and certification on veterinary medicines, use of antibiotics, and preventing the development of resistance.
			Farmers and businesses engaging in livestock breeding do not have adequate knowledge of subjects such as animal health and welfare and the prevention of zoonotic diseases.	Farmers and businesses engaging in livestock breeding should be provided with training and certification and awareness-raising campaigns on animal health and welfare and the prevention of zoonotic diseases.

According to the EU Acquis, animals that carry infectious diseases and/or are dead should be disposed of and/or buried in a way that is appropriate for human and environmental health.	Ministry of Agriculture and Forestry	Municipality	Municipal staff needs training on the potential impacts of dead animals on food safety, public health, and the environment.	Municipalities should cooperate with the Ministry of Agriculture and Forestry, Ministry of Health and the Ministry of Environment and Urbanization to provide the relevant municipal staff with training and certification.
The EU Acquis requires the protection of plant health, integrated pest control, and compliance with the regulations on this subject.	Ministry of Agriculture and Forestry	Municipality Ministry of Environment and Urbanization	Municipalities have a general knowledge of the EU legislation.	Municipalities should cooperate with the Ministry of Agriculture and Forestry, Ministry of Health and the Ministry of Environment and Urbanization and other expert stakeholders to provide the relevant municipal staff with training and certification.
			The municipal staff does not have current knowledge on ensuring plant safety, agricultural pesticide residues, maximum allowed limits, chemical and biological methods of control, current legislation, food safety, public health, and possible environmental impacts.	
			Farmers do not have adequate knowledge and practical skills related to ensuring plant health, pest control methods, and maximum residue limits allowed.	Municipal staff should cooperate with the Ministry of Agriculture and Forestry and other stakeholders to provide farmers and agricultural producers with training on establishing plant health.
			Agricultural pesticide containers and waste are left in the field.	Agricultural pesticide containers can be collected by municipalities.
The EU Acquis attaches great importance to the development of agriculture, livestock and food sectors and the establishment of food safety. According to the European	Ministry of Agriculture and Forestry Municipality	Ministry of Environment and Urbanization	The procedures and principles and the actions that to be taken by municipalities for the implementation of the sustainable development programme, which makes positive contributions to the improvement of food safety, protection of biodiversity, and climate change and is also supported by the Food and Agriculture Organization of the United Nations and the FOOD2030 programme of the	Legislation, which serves as guidance and covers these subjects, should be prepared by relevant experts and applied by municipalities in order to ensure compliance with the sustainable development and FOOD2030 programmes of the UN and the EU as well as ensuring food safety.

<p>Union, cities can build innovation ecosystems that will provide their residents and nearby dwellers with safe, healthy, sustainable and nutritious food.</p>			<p>EU as well as for the development of the food sector.</p>	
			<p>Municipalities do not have innovation centres, or their actions on this topic are insufficient, for the development of the agriculture and food sectors and the improvement of food safety and security.</p>	<p>A regulation that serves as guidance and covers working principles and procedures should be formulated by relevant experts in order for municipalities to establish innovation centres that will make positive contributions to food safety, biodiversity, climate change and public health and lead to the development of agriculture, livestock and food sectors.</p>
			<p>Municipal staff is not full-fledged in terms of knowledge, experience and competence in the fields of technology, production, quality, R&D, legislation, marketing, sales, export, human resources, competition, cooperation and investment for the development of the agri-food sector.</p>	<p>Municipalities should be provided with financial aid and cooperate with the Ministry of Agriculture and Forestry, Ministry of Industry and Technology, and other stakeholders concerning this topic.</p>
				<p>Municipalities should be provided with educational assistance to ensure the employment, training and certification of appropriate staff. The institutional capacity of municipalities should be strengthened in accordance with UN and EU goals.</p>
<p>According to the EU, Greening, Biodiversity, Greenhouse Gas Emissions Control, Soil Conservation and Prevention of Salinization, and the improvement of Ecosystem Services indirectly make positive contributions in ensuring food safety.</p>	<p>Ministry of Agriculture and Forestry</p>	<p>Municipality Ministry of National Education Ministry of Environment and Urbanization Chambers of Profession Other</p>	<p>Municipalities have partial knowledge of the EU policy and UN goals in this regard.</p>	<p>Municipalities should be financially supported and allocate resources for these issues.</p>
			<p>Municipalities are not fully-fledged in enhancing the quality of service in greening, biodiversity protection, greenhouse gas reduction, soil conservation and prevention of salinization, water resources conservation and improving ecosystem services, all of which have indirect positive contributions to food safety.</p>	<p>Staff should be provided with training and certification.</p>
				<p>Municipalities should cooperate with the Ministry of Agriculture and Forestry and other stakeholders.</p>
				<p>Legislation should be drafted, and municipalities should prepare and implement long-term strategic plans in this regard.</p>
<p>According to the EU legislation,</p>	<p>Municipality</p>	<p>Ministry of Agriculture and Forestry</p>	<p>The level of education of some municipalities on the protection of drinking waters and the</p>	<p>Municipal staff in charge should be provided with training on this subject.</p>

drinking water should be safe and sanitary.	Ministry of Health	Ministry of Environment and Urbanization	water basins fed with drinking waters from contaminants are lacking.	The technical equipment and facilities should be increased.
			The measures that municipalities can take to prevent the biological, chemical and physical contamination of water resources are not clearly described.	Municipalities should cooperate with the Ministry of Environment and Urbanization, Ministry of Agriculture and Forestry and the Ministry of Health as well as defining the responsibilities with which they are assigned under a regulation.
The EU Acquis requires to ensure traceability for the prevention of foodborne illnesses.	Ministry of Agriculture and Forestry Ministry of Health	Municipality	Municipal staff is not fully knowledgeable on or equipped for the Law No. 5996 and food hygiene, good manufacturing practices, traceability, foodborne diseases, and ensuring food safety.	Municipalities should cooperate with the Ministry of Agriculture and Forestry to provide the relevant municipal staff with training and certification.
			Municipalities make sufficiently active and necessary contributions in preventing foodborne diseases.	Municipalities should cooperate with the Ministry of Agriculture and Forestry and the Ministry of Health to provide the public with training and certification on food hygiene, prevention of foodborne diseases, good manufacturing practices and traceability and also provide brochures, make social media posts and carry out awareness campaigns.
The EU Acquis establishes and implements incentive principles that comply with food safety with regard to the development and marketing of traditional, local and other products.	Ministry of Agriculture and Forestry Municipality	Ministry of Industry and Technology	Municipalities do not have adequate knowledge of the EU Acquis in this regard. Turkey has an extremely rich heritage in terms of traditional agricultural products and foodstuffs. Municipal activities to maintain and improve this richness are not sufficient.	Municipalities should cooperate with the Ministry of Agriculture and Forestry, Ministry of Industry and Technology, and other stakeholders to work more actively on introducing current traditional products, protecting them with geographical indicators and other systems, commercializing and introducing them to foreign markets, and organizing promotional activities and fairs.
		Ministry of Trade		Municipalities should cooperate with the Ministry of Agriculture and Forestry to provide the necessary financial, manufacturing, R&D, technological, marketing, export, distribution, cooperation and promotional support to ensure that traditional agriculture and food products are manufactured in line with food safety principles, marked with

				geographical indicators and taken under protection, and introduced to the economy.
			Legislation on the market introduction and labelling of traditional agricultural and food products is lacking.	Municipalities should cooperate with the Ministry of Agriculture and Forestry, Ministry of Industry and Technology, Ministry of Health and the Ministry of Interior to draft and issue legislation that also includes label claims related to introducing traditional agri-food products to the economy.
The EU Acquis requires the implementation of controls, analyses, inspections and legal sanctions in all stages of the food chain to ensure food hygiene.	Ministry of Agriculture and Forestry	Municipality	Municipalities have a general knowledge of the EU legislation and accompany food inspections, which are under the authority of the Ministry of Agriculture and Forestry, upon request. Municipal staff has no legal authority in this regard but provide assistance upon request.	Turkey's rapidly growing services sector, occasional emergence of foodborne diseases and the participation of municipal staff, who is trained and certified by the Ministry of Agriculture and Forestry, in food hygiene inspections for the service sector actors such as cafes, restaurants, street vendors, retail shops and hotels highly contribute to the improvement of enhancing food safety for Turkey which hosts an 82 million population and 40 million tourists. It will be useful to redefine the principles and procedures regarding the cooperation of municipalities with the Ministry of Agriculture and Forestry in this regard, making amendments to the relevant regulations, and the participation and authorization of municipal staff in food hygiene controls and inspections.
The EU recommends encouraging better nutrition for the prevention of chronic illnesses and improving public health.	Ministry of Health	Ministry of Agriculture and Forestry Municipality Ministry of National Education	Municipalities have adequate knowledge of the EU Acquis and practices in this regard. However, they have a general knowledge of the EU harmonized better nutrition practices which are also recommended by the Ministry of Health. Public information activities are inadequate.	Municipalities can cooperate with the Ministry of Health to provide the public with training and awareness-raising publicity works on better nutrition.

2.5.2 SWOT Analysis of Alignment with the EU Acquis on Food Safety in Municipalities

When assessing the service capacity and productivity of municipalities in practising the EU Acquis and policy on food safety, the institutional internal dynamics, i.e., strengths and weaknesses of municipalities as well as the external dynamics, i.e., opportunities and threats, were also analysed under this Report. The table below presents the internal factors, or strengths and weaknesses, and external factors, or opportunities and threats, that affect the performance and implementation capacity of municipalities in ensuring alignment with the EU Acquis.

SWOT ANALYSIS		
INTERNAL FACTORS	POSITIVE	NEGATIVE
	Strengths	Weaknesses
	The institutional structure and knowledge, experience, and coordination experience of municipalities in food safety practices.	The need for the renewal of institutional knowledge and experience on EU food safety system and principles which are perpetually renewed, increasing capacity, determining and measuring KPI criteria, and taking appropriate actions.
	Municipalities' public relation experiences.	Having a general level of knowledge and training on GMP, GHP, GAP and HACCP.
	Municipalities have easy access to knowledge, qualified persons, finance, technology, market, export, innovation, and cooperation tools.	The lack of communication and coordination among the management and its team in some municipalities.
	The high motivation and willingness of municipalities to learn, apply and succeed in ensuring food safety and protecting public health.	Poor institutional knowledge and experience on food safety due to the lack of qualified expert staff and/or frequent turnover of staff in some municipalities.
	Use of high technology and easy access to advanced internet applications (IoT, Big Data, robots, drones, blockchains, smart machines).	Inadequate food safety and foodborne illness databases in municipalities.
	The EU food law is still applied in Turkey by means of Law No. 5996 and very easily accessible.	Municipal staff lacks up-to-date and quality knowledge and training on ensuring animal health and welfare and preventing animal diseases and antibiotic resistance development.
	Strong governmental support in improving the agri-food sector and ensuring food safety.	Challenges related to the coordination and level of communication among the institutions in charge of the implementation of EU food safety principles and municipalities.
	Advanced institutional service capacity and culture of municipalities.	Municipal staff lacks up-to-date and quality knowledge and training on plant health, integrated pest control, good agricultural practices, pesticide use, and the protection and improvement of ecosystem services.
	Heavy public and consumer interest and support for institutional services delivered by municipalities.	The fact that food safety activities are carried out within different units in municipalities, and intertwining powers and responsibilities have an adverse effect on service quality and productivity.
		Some municipalities do poorly on activities related to the development of agriculture, livestock and food sectors, improvement of ecosystem services, and cooperation with other institutions.
		The regulations containing the food safety principles that municipalities must apply are multi-element and unclear, unpractical, non-

		<p>flexible and out of date. Working principles and procedures are not defined in detail in accordance with present risk hazards, advancing technology, consumer expectations, changes in the agri-food industry, and EU food safety principles. The powers and responsibilities, working principles and procedures, and sanction powers of the municipal staff are unclear and incomprehensible.</p>
		<p>External stakeholders (consumers, farmers, smallholders, and others) in the food chain lack adequate knowledge and experience in EU food laws and regulations.</p>
		<p>The need to increase the level of expertise in municipalities to monitor, measure, evaluate, and improve alignment with the EU food legislation.</p>
		<p>Municipalities lack adequate financial sources for training, financing, and improving the technical equipment of smallholders who have difficulty applying the EU food law, and offering their products to markets or wholesale markets in line with the EU Acquis.</p>
		<p>Lack of direct power with regard to the monitoring, supervision and sanctioning food safety and control, and the need for efficient cooperation and communication with the Ministry of Agriculture and Forestry and the challenges caused by the lack thereof.</p>
		<p>Municipalities generally do not have adequate financial power.</p>
		<p>Lack of traceability and/or food hygiene and/or product information regulated in line with the EU legislation in products sold by farmers, mediators, producers and/or businesses in marketplaces and/or wholesale markets and the lack of adequate knowledge of smallholders, in particular, on food hygiene, safety, and labelling.</p>
		<p>Municipal staff lacks up-to-date information on subjects such as food control, risk analysis, and traceability.</p>
		<p>The level of communication and cooperation among municipalities and the Ministry of Agriculture and Forestry in some municipalities and districts is insufficient to increase and enhance institutional performance.</p>
		<p>Communication challenges among district and provincial municipalities.</p>
		<p>Municipalities have difficulty in enhancing their institutional capacity and long-term innovation</p>

		<p>strategies in their activities regarding the development of agriculture, livestock and food sectors, improvement of ecosystem services, and cooperation with other institutions.</p> <p>Municipalities lack the power to draft, issue and apply legislation that is directly concerned with food safety and must cooperate with ministries.</p> <p>Lack of full support by top management for and/or institutional resistance against developing an institutional capacity in municipalities in line with the EU Acquis.</p>
EXTERNAL FACTORS	Opportunities	Threats
	The availability and experience of successful communication campaign tools for the establishment of food hygiene, animal health and disease prevention, plant health and pest control, and other principles in line with the EU Acquis.	Lack of interest by relevant municipalities in drafting a detailed, clear, practical and flexible regulation that gathers the working principles and procedures of municipalities under a single roof.
	The increasing number of agri-food businesses.	Regulations contain certain parameters that restrict the growth of the agri-food sector in line with the EU rules while ensuring food safety and security.
	Increased awareness of food safety and foodborne diseases.	Confusion with the powers assigned to municipalities.
	Availability of international support in applying the EU food safety standards.	The occurrence of various developments and delays that distract policymakers from food safety and quality.
	The emergence of consumer associations, increased consumer awareness and heavy media coverage on food safety and control.	Assignment of excessive responsibilities and provision of insufficient financial sources.
	The fact that food safety goals and objectives have been established. The availability of and easy access to EU legislation and policy.	<p>Differences of strategic and innovative approaches in regulatory institutions in defining the ways in which to ensure food safety, risk analysis, and long-term relationship with the agri-food sector.</p> <p>Lack of a food safety coordination centre, which is governed by the governorship, in provinces as well as a regulation defining its specific working and principles and procedures.</p>
	Increased need and demand for improving the environment and ecosystem services.	There is a lack of adequate cooperation, communication and coordination among agri-food producers, and food safety services are interrupted by municipalities. A culture of smart specialization, cooperativization, clustering, and cooperation has not been developed.

Increased demand for establishing urban agri-food systems.	Implementation of practices that are against the EU Acquis and non-compliance with rules in the use of antibiotics in animals and pesticides in plants.
Increased demand for individual food products as well as functional and pharma foods due to the effects of the rapid change in food production technologies, globalization, and increased transport and communication facilities.	The challenges in the identification, diagnosis and control of new zoonotic diseases can cause delays.
Availability of powerful public institutions, universities, organized industrial zones, non-governmental organizations, private-public partnerships, private sector, trade groups, and competent subject-matter specialists with which municipalities can cooperate.	Unannounced and unauthorized release of pollutants which can lead to vector growth and contamination.
Increase in the number of farmers and businesses who wish to manufacture in line with the EU Acquis.	Consumers lack awareness of food safety and hygiene.
The support and financial facilities provided by the government with regard to alignment with the EU food law and principles.	Farmers, small family businesses and other stakeholders lack an adequate level of knowledge and practical skills on the EU food safety system.
The availability and support of ministries, such as the Ministry of Health and Agriculture, that know international standards (Codex Alimentarius) and the EU food law norms and are experts in their respective fields.	
Opportunities to cooperate and exchange knowledge and experiences with the municipalities, trade groups, R&D and innovation organizations and other institutions of various countries.	External stakeholders (consumers, farmers, smallholders and others) in the food chain lack adequate knowledge of the EU food laws and regulations.
International support and insight (such as FAO), which have increased through supporting and the development of small family businesses and the introduction of their products to the market, in order to ensure food safety, food security, and gender equality.	Failure to provide sufficient finance for full EU Acquis alignment and capacity development.
Increase in the number of farmers and businesses who wish to manufacture in line with the EU Acquis.	Insufficient communication and cooperation among provincial and district municipalities and/or district municipalities in the same province.
Increasing national and international demands for food raw materials and finished products manufactured in line with the EU Acquis.	Insufficient cooperation, communication and exchange of knowledge among the provincial and district organizations of the Ministry of Agriculture and Forestry and municipalities.

		Lack of interest of farmers and smallholders in food safety practices that are in line with the EU Acquis principles.
		Resistance from other institutions to the establishment of a food safety coordination centre.
		Frequent management and staff turnover in an organization due to financial problems related to economic crisis and/or elections.
		The increasingly complex structure in ensuring food safety (agriculture, livestock, aquaculture, animal health and diseases, plant health and integrated pest control, chemical, biological and physical threats, sudden new illnesses, vectors, climate change, greenhouse gas emissions, soil salinization, drought, excessive precipitation, loss of forests, excessive urbanization, increased need for personalized food, frequently changing maximum allowed limits, etc.)
		Food safety laws are not flexible and open to change, and contain requirements that undermine the development of agriculture and food sectors in the light of transformed technologies and scientific advancements.
		Lack of qualified specialists.

When evaluating the SWOT analysis, it is revealed that the administrative and institutional capacity and cooperation opportunities of municipalities need to be enhanced. In sum, it is believed that determining individual and institutional performance criteria; defining the institutions with which to cooperate; carrying out educational need analyses and determining the trainings to be received; updating the current legislation for which municipalities are responsible; diversifying and increasing finance facilities; redetermining service areas in detail according to the strategic plan and describing the appropriate working procedures and principles; carrying out risk-based analyses, controls, oversights and preventive and corrective actions; ensuring traceability; establishing effective communication, cooperation and coordination as well as preparing and implementing the relevant standards, procedures and guides in line with EU legislation and goals in order to ensure institutional service quality and productivity will be useful.

2.6 General Evaluation, Conclusion and Recommendations

In light of the statements above, the following evaluations were made on the awareness levels of Municipalities on the EU food safety legislation and principles and the issues open for improvement, and the conclusions and recommendations were itemized as follows:

1. Municipalities have adequate knowledge of the European Union's Food Safety, Veterinary and Phytosanitary Policy and principles. Although Food Safety control and oversight is mainly under the responsibility of the Ministry of Agriculture and Forestry and the Ministry of Health, municipalities carry out food safety control and oversight activities with a satisfactory level of organizational structure, management, coordination and staff capacities in areas which they support and are

responsible for, making significant contributions to ensuring food safety in Turkey in a way that is aligned with the EU legislation.

2. Due to the changing agri-food industry and the food chain becoming more complex, urbanization, population growth, climate change and ecosystem degradation, digital transformation, consumer expectations and changing diets, increased allergic illnesses, plant diseases, zoonotic diseases, gender inequality, increased counterfeiting and adulteration, increased risks that affect food safety and other reasons, the EU food safety policy, principles, vision and goals should be further learned and implemented in order to upgrade the institutional capacity and productivity of municipalities. Therefore, municipalities should cooperate and enhance their coordination with the Ministry of Agriculture and Forestry, Ministry of Health and other stakeholders; develop their training programmes that focus on best practices, EU food safety policy, legislation and principles, EU FOOD 2030, UN Sustainable Development Goals, the 2019-2023 Strategic Plan and Codex Alimentarius principles of the Ministry of Agriculture and Forestry with subject-matter experts, and train their staff.

3. Although municipalities have made significant progress with the EU Acquis on food safety in carrying out activities within their areas of power and responsibility and achieving their goals, it is seen that some activities and inter-institutional cooperation in specific fields require further enhancement. Therefore, it is important to establish a “Food Safety Coordination Centre” in every province under the coordination of the governorship and in participation with municipalities, the Ministry of Agriculture and Forestry, the Ministry of Health, and other stakeholders.

4. Although the legislation on ensuring food safety, with which municipalities must comply, aligns with the EU norms, it falls short in defining the multi-element powers and responsibilities and working principles and procedures comprehensively and meeting the requirements. Therefore, all existing legislation should be reviewed in cooperation with the Ministry of Agriculture and Forestry and the Ministry of Health and a new regulation, in which the powers and responsibilities are clearly defined, that is open, transparent, practical and constructive, aligned with the EU’s key policy on food safety, UN Sustainable Development Goals, and the EU FOOD 2030 Programme and that covers the Law No. 5996, should be drafted and implemented together with experts. In this framework;

- a. Municipal powers and responsibilities and working principles and procedures related to zoonotic diseases should be redefined in detail;
- b. Municipal powers and responsibilities and working principles and procedures related to vectors and pests should be redefined in detail;
- c. Municipal powers and responsibilities and working principles and procedures related to ensuring food hygiene should be redefined; based on Turkey’s population of over 82 million and over 40 million tourists and over 5 million immigrants as well as the growing agriculture, livestock and aquaculture sectors, and the food industry and services sectors, the subject of regranting municipalities with the power to carry out food hygiene controls and inspections in cooperation with the Ministry of Agriculture and Forestry in the areas of services sector such as cafes, restaurants, hotels that provide catering services can be reconsidered;
- d. Municipal powers and responsibilities and working principles and procedures in other fields should be redefined and respond to current needs.

5. It is observed that municipalities are generally in financial difficulty and lack sufficient technical equipment. They should be provided with adequate financial and technical facilities to make investments.
6. Cooperation and coordination among provincial and district municipalities and/or provincial and district municipalities and the Ministry of Agriculture and Forestry and/or Ministry of Health organizations and/or other institutions and/or other stakeholders should be enhanced.
7. Recruitment of expert staff in municipalities should be encouraged and frequent staff turnover prevented for the successful implementation of the EU Acquis.
8. Municipalities should establish agri-food innovation offices for the development of the agri-food sector in their locations, take action to ensure food safety and security, and provide consultancy services. The areas of activity of innovation offices should:
 - a. Support increasing the entrepreneurship and innovation capacity in the agri-food sector;
 - b. Encourage the internal and external investment, marketing, promotional and export activities of and financially support the agri-food sector;
 - c. Municipalities should cooperate with the Ministry of Agriculture and Forestry, other stakeholders and subject-matter experts to provide training and consultancy services in enhancing human resources capacities, food hygiene for farmers and other stakeholders, traceability, animal health, plant health, pest control, food quality and analyses, chemical and biological hazards, foodborne and reportable diseases, good manufacturing practices, good agriculture practices, R&D and product development, geographical indicators, technology, digital transformation, marketing, legal food legislation, export, finance facilities and incentives, risk analysis, cooperation opportunities, mainstreaming of gender equality, better nutrition, food waste and loss, and ecosystem services (biodiversity, soil conservation, water resources, climate change, salinization, greenhouse gas emissions, greening).
 - d. Consumers should be provided with training on food hygiene, preventing food waste and loss, better nutrition, and allergenic foods in line with the EU Acquis.
9. Municipalities should cooperate with the Ministry of Agriculture and Forestry and the Ministry of Industry and Technology for the production, and delivery to consumers, of traditional agri-food products in line with the 'from farm to fork' food safety principle, and to ensure that these products are protected with geographical marks and appropriate labels, commercialized, and introduced to the economy.
10. Municipalities should enhance and encourage cooperation with the Ministry of Agriculture and Forestry, Ministry of Health, universities, private sector, national and international municipalities, farmers, and other stakeholders on the full implementation of the food safety systems aligned with the EU Acquis and the development of the agri-food sector.
11. In cooperation with the Ministry of Agriculture and Forestry and the Ministry of Health, municipalities should set up websites to make educational broadcasts and organize online training programmes for consumers, active actors of the food chain, and rural women in line with the food safety acquis and policies of the EU.

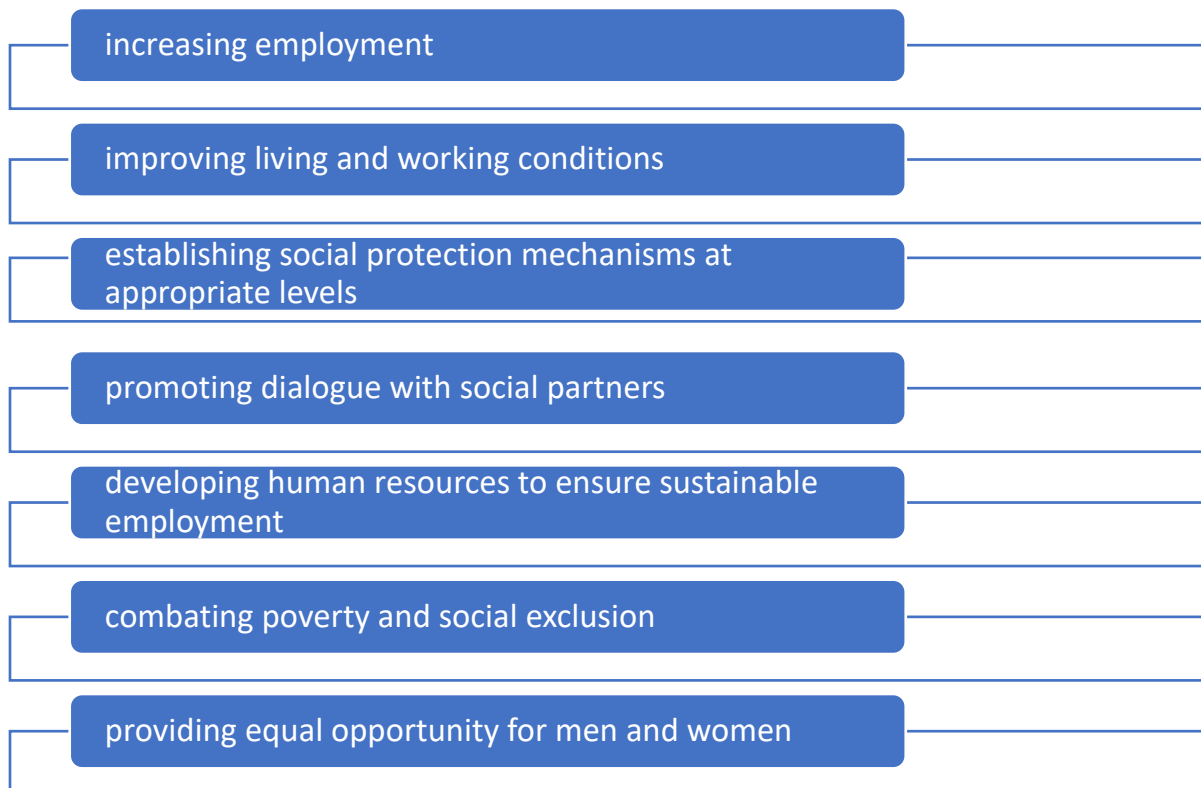
12. Preparing an Interinstitutional Cooperation Guide on Food Safety: The “Interinstitutional Cooperation Guide on Food Safety” included in the project plan was prepared in accordance with the findings obtained in the context of project activities. Therefore, the points of discussion of the guide include EU food safety policy, legislation and principles; EU FOOD 2030; UN Sustainable Development Goals; the 2019-2023 Strategic Plan and Codex Alimentarius principles of the Ministry of Agriculture and Forestry; critical stages and risks in the food chain process; control and inspection performance criteria; knowledge-sharing; cooperation opportunities and coordination with other stakeholders; agri-food sector innovation; best practices; tools for developing institutional capacity and productivity; activities to prevent foodborne diseases; consumer expectations; a result-oriented, dynamic management structure that adopts risk analysis; action plans and necessary training programmes. Thus, it is aimed that the guide will serve as an advisory reference guide in the activities to be carried out for enhancing the institutional capacity, service quality, cooperation opportunities and productivity of municipalities.

3. ASSESSMENT OF THE IMPACT BORN BY LOCALIZING EU ACQUIS “CHAPTER 19: “SOCIAL POLICY AND EMPLOYMENT” (SOCIAL PROTECTION AND INCLUSION)

3.1 Introduction

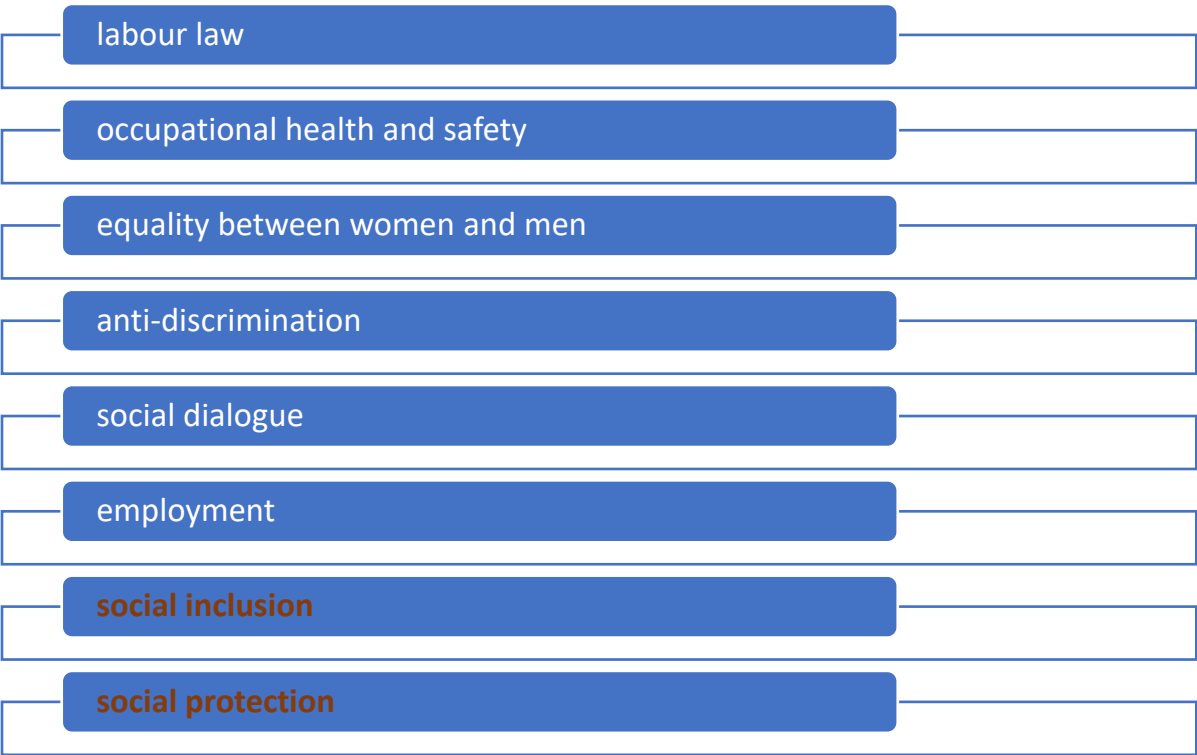
In EU terminology, the EU Acquis covering the fields of social policy and employment (Chapter 19) is referred to as the “social acquis”. The core purpose of the EU social acquis is to ground and protect the “European Social Model” which represents the common social values of societies that comprise the European Union but consist of very different socio-economic, socio-political, and socio-cultural structures. The EU social acquis constitutes a general framework concerning the fundamental values and principles of the European Social Model. However, the content of the acquis is not consolidated in a single framework. Therefore, it is the spirit of the social acquis than its letter that becomes more significant in the anchoring the European Social Model. This makes the acquis in this area difficult to follow on. Pursuant to the principles explained below, the EU leaves the responsibility of making and implementing institutional arrangements to member states and accession candidates to a great extent. Therefore, the EU expects that the acquis is locally implemented by designing and applying it in accordance with the individual administrative structure of each member state and accession candidate.

As can be seen on the Directorate of EU Affairs website, the key themes discussed in the social acquis are defined as follows²:



² See <https://www.ab.gov.tr/84.html>

In this framework, the subthemes of the chapter includes the following:



All of the themes and subthemes identified above comprise the key framework not only for the social and employment policies of member states, but also for countries like Turkey that have the status of candidate for accession to the Union. In order to see the ways in which such themes and subthemes are to be followed from the perspective of candidate countries, we should refer to certain strategic documents and regularly published progress reports for such countries. All of these documents provide the overall framework for employment and social policies of EU member states and accession candidates. This key framework should be informing the national legal systems of all member states and candidate countries, be streamlined in all strategic programming documents, implemented at all administrative levels, and implementation should be monitored and evaluated on a regular basis.

3.1.1 Sub-themes of Focus in the Report and the Public Policy Structure Approach

The sub-themes of focus in this report are the policies on social exclusion and combating poverty in the EU acquis. Taking into consideration the duties and jurisdictions of the municipalities in our country, it will be more applicable to focus on the parts of the EU social acquis that discuss social protection and social inclusion.

The report will rely on the “policy structure” approach, which is a prominent approach in the public policy literature, in order to examine the extent to which policies on **social protection** and **social inclusion**³ are implemented by municipalities. To that end, the section following this section of the

³ For further information on these two sub-topics, please refer to the pages related to this area on the European Commission web portal. <https://ec.europa.eu/social/main.jsp?langId=en&catId=750>. Numerous local projects are carried out in these areas across the EU. For access to some of these projects, see <https://www.esn-eu.org/news/298/index.html>; <https://ec.europa.eu/social/BlobServlet?docId=8140&langId=en>.

report will introduce the structure of the EU's public policies on these areas, and the EU's "social acquis" will be introduced to examine the policy structure of these policies. In order to examine the policy structure of any public policy, scientists focus on four main dimensions. For social protection and social inclusion policies, these dimensions can be summarized as:

- (1) objectives that indicate the desired results to be achieved through social protection and inclusion policies
- (2) basic principles that guide the design process of social protection and inclusion policies and consist of the normative assumptions underlying response
- (3) procedures followed in the design and implementation stages of social protection and inclusion responses
- (4) administrative structures or institutional and financial instruments built or used in the implementation processes of social protection and inclusion responses.

After introducing these four dimensions of the EU's social acquis in the following sections of the report, the extent to which such policies are implemented in the municipalities included in our research will be presented by focusing on the same dimensions.

3.1.2 Current Status of Chapter Negotiations (December 2019):

As of yet, the chapter on Social Policy and Employment has not been opened for negotiation.⁴ In 2007, the EU Commission declared two opening benchmarks for Turkey in order to open the negotiations on the chapter. The first of the opening benchmark concerns the alignment of the trade union rights in our country with EU standards and relevant ILO Conventions, for which it is anticipated that new legislation will be drafted and adopted. The second opening benchmark involves drafting, and presenting to the EU, an action plan that aims for the gradual transposition, implementation, and enforcement of the acquis under the chapter.

In order to meet the first opening benchmark, two laws were enacted to ensure the alignment of trade union rights with EU standards: Law No. 6289 on Public Servants' Labour Unions and Collective Agreement which went into force in April 2012, and Law No. 6356 on Trade Unions and Collective Labour Agreement which went into force in November 2012. The action plan under the second opening benchmark was drafted and submitted to the European Commission.

3.2 SCOPE OF THE SOCIAL AND EMPLOYMENT POLICY CHAPTER OF THE ACQUIS

3.2.1 Key Objectives of the Social Acquis

3.2.1.1 Objectives at the EU Level

The main objectives of the European Union under the social and employment policy are improving human resources, achieving high employment, improving living and working conditions, ensuring social inclusion, combating discrimination, establishing social justice, implementing adequate social protection, ensuring gender equality, supporting solidarity between generations, and protecting the rights of the child. These objectives are clearly listed in paragraph 3 of Article 3 of the Treaty on European Union: "[The Union] shall combat social exclusion and discrimination, and shall promote

⁴ <https://www.ab.gov.tr/84.html>

social justice and protection, equality between women and men, solidarity between generations and protection of the rights of the child”.⁵

According to the Treaty on the Functioning of the European Union, Article 9, which is one of the Provisions Having General Application; “In defining and implementing its policies and activities, the Union shall take into account requirements linked to the promotion of a high level of employment, the guarantee of adequate social protection, the fight against social exclusion, and a high level of education, training and protection of human health”.⁶

The Treaty on the Functioning of the European Union also contains a special title (X. Social Policy) that addresses social policy objectives. The objectives of the Union in the field of social policy were defined in this title as such: “The Union and the Member States, having in mind fundamental social rights ..., shall have as their objectives the promotion of employment, improved living and working conditions, so as to make possible their harmonisation while the improvement is being maintained, proper social protection, dialogue between management and labour, the development of human resources with a view to lasting high employment and the combating of exclusion” (Article 151). In consideration of the articles of the treaties, the main objectives of the sub-areas of the social acquis on which this report focuses are defined under the titles of adequate social protection.⁷

The objectives of the Union in the field of social policy and employment were previously emphasized in the Lisbon Strategy of 2000, the framework document titled Europe 2020 adopted in 2010, and finally in the European Pillar of Social Rights declared in 2017. These objectives that were declared in the Pillar, which is the most recently introduced framework document of the Union, are defined under three titles: (1) equal opportunities and access to the labour market, (2) fair working conditions, (3) social protection and inclusion. In consideration of the structure of the Pillar, the main objectives of the sub-areas of the social acquis on which this report focuses are defined under the titles of combating social exclusion and social protection and inclusion.⁸

3.2.1.2 Main Objectives Defined for Turkey

For our country, these main objectives were operationalized in the Human Resources Development Sectoral Operational Programme (HRD SOP) and listed as “ensuring access to social protection services and labour market” and “combating discrimination, exclusion, and poverty and ensuring social inclusion for disadvantaged persons”; in order to serve these purposes, activities that involve “improving the capacities of policy-makers and service providers in order to create the infrastructure for comprehensive social policies and inclusion” (HRD SOP Activity III.I) and “Increase access of the disadvantaged persons to social protection services and labour market, and combatting discrimination, exclusion and poverty” (HRD SOP Activity III.II) were defined.⁹

3.2.2 Key Principles Guiding the Social Acquis:

3.2.2.1 Key Principles Followed at the EU Level

Although the European Union aims to achieve high standards in the area of social policy, two

⁵ See <https://www.ab.gov.tr/files/pub/antlasmalar.pdf>

⁶ See <https://www.ab.gov.tr/files/pub/antlasmalar.pdf>

⁷ See <https://www.ab.gov.tr/files/pub/antlasmalar.pdf>

⁸See https://ec.europa.eu/commission/priorities/deeper-and-fairer-economic-and-monetary-union/european-pillar-social-rights/european-pillar-social-rights-20-principles_en

⁹ See http://www.ikg.gov.tr/wp-content/uploads/pdf/24032017_IESP_SOP.pdf

interdependent key principles followed by the Union make it difficult to pursue this goal. The first of these principles is the primacy of member nation-states acknowledged by the Union in the area of social policy. In this context, the EU follows the principle of subsidiarity. This principle of the EU represents the EU's preference for not going beyond setting minimum social policy requirements at the Union level and not directly intervening in this area. These preferences leave the financing, governance, access, and generosity of the social protection systems under social policies to be handled directly by member states. For this reason, the Union lists the general objectives when making the primary legislation in this area, and as indicated below, shares the relevant powers with member states. This principle was referred to multiple times in the European Pillar of Social Rights, according to which "The European Pillar of Social Rights respects the diversity of the cultures and traditions of the peoples of Europe, as well as the national identities of the Member States and the organisation of their public authorities at national, regional and local levels".¹⁰

The second principle is the emphasis attached to **social rights, which** has been increasing in recent years, especially after the economic crisis in Europe. The transition to a rights-based approach can be traced from the statements contained in important policy documents, which are also mentioned in this Report, emphasizing the Social Dimension of Europe that represents the EU integration in the area of social policy.¹¹ From this point of view, the fact that the social rights under social protection which the European Pillar of Social Rights emphasizes should be defined independently from labour markets serves as an example. One of the 20 key principles in the Pillar, "Regardless of the type and duration of the employment relationship, workers have the right to fair and equal treatment regarding access to social protection", indicates the EU's fundamental approach to social protection¹². In consideration of this key principle, the rights-based principle must be followed at all administrative levels in the area of social protection and inclusion. The EU expects that citizens are viewed as individuals with equal rights not only by central governments but also by local administrations when delivering their services.¹³

Another principle that has also gained prominence after the crisis in Europe must be mentioned concurrently with the transition to a rights-based approach. Built on the "social investment" paradigm frequently highlighted by European Institutions in recent years, this principle is based on policies that invest in the development of and make efficient use of the human capital as well as emphasizing social inclusion. From this perspective, by following this principle, the EU prescribes reducing social risks rather than implementing social protection policies that play more of a compensatory role. According to the policies aiming to reduce social risks, social investment policies are described as "productive" factors and are extremely important for economic development and increased employment.¹⁴

3.2.2.2 Key Principles Defined for Turkey

With regard to Turkey, the basic horizontal principles related to the public administrative reform implemented by the EU in accession countries should also be taken into consideration when following these principles in the delivery of services under the social acquis. These principles, which are expected to represent public administration, were clearly established in the *Revised Indicative Strategy Paper* and include "evidence-based decision-making process and an inclusive, effective, efficient, responsive, service-oriented, professional and accountable public administration" (European Commission, 2018, p. 19). The principles that involve "focusing on having a systematic approach to the whole-of-

¹⁰ See https://ec.europa.eu/commission/priorities/deeper-and-fairer-economic-and-monetary-union/european-pillar-social-rights/european-pillar-social-rights-20-principles_en

¹¹ European Commission (2017), "Reflection Paper on the Social Dimension of Europe", https://ec.europa.eu/commission/sites/beta-political/files/reflection-paper-social-dimensioneurope_en.pdf.

¹² See https://ec.europa.eu/commission/priorities/deeper-and-fairer-economic-and-monetary-union/european-pillar-social-rights/european-pillar-social-rights-20-principles_en

¹³ European Commission (2017), "Reflection Paper on the Social Dimension of Europe", https://ec.europa.eu/commission/sites/beta-political/files/reflection-paper-social-dimensioneurope_en.pdf, s. 20.

¹⁴ See <https://ec.europa.eu/social/main.jsp?catId=1044&langId=en>

government planning, monitoring and reporting and ensuring the development of a professional administration” (European Commission, 2018, p. 12) also becomes prominent in this regard. In addition to these principles, based on the progress reports for the last decade, the principles of “participation”, “transparency”, “delegation of authority to local administrations”, and “coordination” should also be added to the principles that are expected to represent public administration.¹⁵

The projections of these principles on social inclusion under the title of social policy and employment can be listed as such. In fact, all of the principles that were listed indicate the need for the development of the local professional administrative capacity in the areas of social protection and inclusion. The administrative capacity that is expected to be developed has several important factors, as listed above.

The first factor is that all policymaking, implementation and monitoring processes in the delivery of social services and social assistance must be based on objective data and evidence. The entire policy cycle requires the collection, compilation, analysis and monitoring of statistical data as well as qualitative data. By enhancing the data infrastructure, it will be easier to determine the needs and to design and implement responses that can address such needs.¹⁶

The second factor is the need for the administration to do planning in a systematic manner. When considering planning in terms of social services and social assistance, these two service areas should be programmed and carried out in a way that is mutually supportive and complementary. As emphasized in the Revised Indicative Strategy Paper, an “overall policy framework” needs to be developed in order to improve social inclusion in Turkey (European Commission, 2018, p. 12).¹⁷

While enhancing the administrative capacity, inclusive structures must be built and the participation of stakeholders (e.g., workers’ and employers’ unions and gender-focused non-governmental organizations) and citizens must be ensured in the processes of making and enforcing policies on the delivery of such services and assistance.¹⁸ Poor social dialogue, which presents itself as one of the most problematic areas of social policy and employment, is highlighted in almost all of the progress reports prepared for Turkey.¹⁹

In addition to all of the principles that were defined, HRD SOP stipulates that the social policies determined and applied must be “rights-based”. According to the document, it is aimed to take a “integrated approach” in the determination and application of policies and that provision of social services requires ensuring not only “effective service” but also “equal access to services in an inclusive manner”.²⁰

3.2.3 Key Procedures Followed in the Social Acquis

3.2.3.1 Procedures Followed at the EU Level

The procedures followed by the EU in policymaking, decision-making and policy execution processes signify that the acquis recognizes the existence of a multi-level governance structure. In this structure that follows the subsidiarity principle described above, the EU represents the supra-national level while member states represent the national level, and regional and local administrations represent the

¹⁵See <https://ec.europa.eu/neighbourhood-enlargement/sites/near/files/20180817-revised-indicative-strategy-paper-2014-2020-for-turkey.pdf>

¹⁶ See <https://ec.europa.eu/neighbourhood-enlargement/sites/near/files/20180817-revised-indicative-strategy-paper-2014-2020-for-turkey.pdf>

¹⁷See <https://ec.europa.eu/neighbourhood-enlargement/sites/near/files/20180817-revised-indicative-strategy-paper-2014-2020-for-turkey.pdf>

¹⁸ For this key principle, see European Commission (2017), “Reflection Paper on the Social Dimension of Europe”, https://ec.europa.eu/commission/sites/beta-political/files/reflection-paper-social-dimensioneurope_en.pdf, s. 20. For the basic paper determining the strategic framework for Turkey, see <https://ec.europa.eu/neighbourhood-enlargement/sites/near/files/20180817-revised-indicative-strategy-paper-2014-2020-for-turkey.pdf>

¹⁹ See https://www.ab.gov.tr/regular-progress-reports_46224_en.html

²⁰ See http://www.ikg.gov.tr/wp-content/uploads/pdf/24032017_IESP_SOP.pdf

sub-national level.²¹ According to the *acquis*, the procedures followed by the EU in policymaking, decision-making and policy execution processes vary based on different policy areas in the catalogue of competences defined in the Treaty on the Functioning of the European Union. While the EU holds exclusive competence in a limited number of policy areas (e.g., common currency policy, competition policy, common foreign trade policy), it shares its powers in various areas (e.g., social policy and employment, which also constitute the subject matter of our project) with member states. From this point of view, shared competence with the member states is one of the most fundamental procedures in terms of the governance of the EU.²²

From the perspective of the social *acquis*, the area of social policy falls primarily under the authority of member states according to the general procedure pursuant to Article 4, which regulates shared competences in the Treaty on the Functioning of the European Union. However, member states must share their competences with the European Union in certain social policy areas. Additionally, according to Article 5 of the said Treaty, “The Union may take initiatives to ensure coordination of Member States’ social policies”. The Treaty on the Functioning of the European Union, Article 153 provides that the Union shall support and complement the activities of the Member States in the following fields: (a) improvement in particular of the working environment to protect workers’ health and safety, (b) working conditions, (c) social security and social protection of workers, (d) protection of workers where their employment contract is terminated, (e) the information and consultation of workers, (f) representation and collective defence of the interests of workers and employers, including co-determination, subject to paragraph 5, (g) conditions of employment for third-country nationals legally residing in Union territory, (h) the integration of persons excluded from the labour market, without prejudice to Article 166, (i) equality between men and women with regard to labour market opportunities and treatment at work, (j) the combating of social exclusion, (k) the modernisation of social protection systems without prejudice to point (c).²³

In consideration of the level of competence of the EU in terms of the social rights identified in the European Pillar of Social Rights, it is stipulated that such rights shall also be implemented in line with the principle of subsidiarity which calls for determining the level of governance that is most suitable for emerging needs and implementing these policies with inter-level, cross-sectoral and inter-agency coordination.²⁴

3.2.3.2 Procedures Defined for Turkey

The projection of the abovementioned social *acquis* procedures for Turkey is discussed in the HRD SOP framework, according to which one of the key procedures anticipated in our country is to ensure “coordination in terms of policymaking, implementation, monitoring and evaluation” in addition to establishing “the roles and responsibilities of institutions” and establishing inter-institutional “cooperation”. While following all of these procedures, it is assumed that the principle of “shared competence” also takes an important place between the Union and our country.

²¹ See <https://www.europarl.europa.eu/factsheets/en/sheet/7/the-principle-of-subsidiarity> and <https://op.europa.eu/webpub/com/abc-of-eu-law/en/>

²² See <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=LEGISSUM%3Aai0020>

²³ See <https://www.ab.gov.tr/files/pub/antlasmalar.pdf>

²⁴ See https://ec.europa.eu/commission/priorities/deeper-and-fairer-economic-and-monetary-union/european-pillar-social-rights/european-pillar-social-rights-20-principles_en

3.2.4 Social Acquis Instruments

3.2.4.1 Instruments Used at the EU Level

There are three principal instruments used by the EU in the social acquis.²⁵ These instruments are the primary legislation, secondary legislation, and soft laws. Therefore, it is necessary to first get familiar with these instruments in order to better understand and implement the EU social acquis.

The first of the instruments comprise the two core treaties (Treaty on European Union and Treaty on the Functioning of the European Union²⁶), which serve as primary legislation and the key provisions of which are mentioned above, and the European Union Charter of Fundamental Rights²⁷. The most important characteristic of these core framework documents is that their provisions are binding on member states, which means that the members of the EU cannot act contrary to primary legislation. On the other hand, another important feature of the primary legislation is that it sets forth the objectives, principles, procedures and instruments of the Union. As indicated in the previous parts of the guide, the primary legislation provides member states with an overall framework in terms of social protection and inclusion, refraining from putting forward a uniform model and challenging provisions.

The second instrument is secondary legislation, the majority of which is comprised of directives. The majority of secondary legislation, which comprises the largest part of the EU social acquis, was derived from primary legislation which is made of the abovementioned core treaties and the EU Charter of Fundamental Rights. As with the national level, secondary EU legislation contains more concrete statements regarding social rights than primary legislation, and they facilitate the implementation of rights. The key areas with which secondary legislation is concerned are work environment and access to work, and social protection.

Issues regarding work environment and access to work, which are the first of the key areas of the secondary legislation, comprise individual rights as well as collective rights and involve equal treatment in the workplace; reconciling family and professional life; awareness of conditions of employment; equal treatment regardless of the type of contract; limitation of working time; protection of health and safety; posted workers; third country nationals; protection in the event of termination of employment; organisation, information and consultation of workers; the prohibition of child labour and protection of young people at work. The status of workers defined in all of these areas is left at the discretion of Member States.

The area of social protection, which comprises the second key area of secondary legislation, is more limited than that of the work environment and access to work. In this area, the EU may adopt legislation on the security and social protection of workers. However, the EU does not have the competence to adopt legislation on the modernization of social protection systems and combating social exclusion, on which the legislation is clearly described among the competences at the disposal of the national level. Therefore, the competences of the EU are implemented mostly through directives on “coordination” in the area of social security and “equal treatment” in the areas of social security and social integration. Additionally, the EU acquis identifies promoting access to necessary goods and services for ensuring adequate livelihoods among the activities of the EU.²⁸

²⁵ For further information on the instruments, see <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52016SC0050>.

²⁶ See <https://www.ab.gov.tr/files/pub/antlasmalar.pdf>

²⁷ See <https://www.avrupa.info.tr/tr/avrupa-birligi-temel-haklar-bildirgesi-708>

²⁸ See <https://ec.europa.eu/social/BlobServlet?docId=15292&langId=en>

The third type of instrument used by the EU to achieve its social objectives is soft law. In addition to the binding instruments identified above, the EU refers to instruments that include policy coordination, EU financial assistance and recommendations. Through the soft law, the EU aims to provide a basic framework for national social policies rather than granting direct and definite social rights. Soft law instruments consist of policy coordination, financial assistance and recommendations.

The first soft law instrument is **policy coordination**, involving coordination of the employment, social and educational policies of the EU member states. The coordination among the member states is maintained through the method referred to as the “European Semester”.²⁹ Through this method, the Union supports the achievement of the objectives, defined in the Europe 2020 strategy documents of member states, that must be met in the period between 2010-2020. In the area of social policies, on which this report focuses, coordination is carried out through the instrument known as the Open Method of Coordination.³⁰ Through this instrument, the EU ensures that the social policies determined at the national level are defined, implemented and evaluated concurrently among peers through common goals and indicators. The Open Method of Coordination complements the EU legislation and financial instruments in the area of social policy and applies to the following policy areas: (1) eradication of poverty and social exclusion (2) adequate and sustainable pension systems (3) provision of accessible, high-quality and sustainable health care and long-term care.³¹

The second soft law instrument of the EU is the **EU financial assistance**. The financial instruments adopted by the EU in the area of social policy fall within the scope of European Structural and Investment Funds (ESIF).³² The EU aims for sustainable development in line with the Europe 2020 objectives by using various funds under this instrument.³³

The third form of soft law used by the EU within the frame of the social acquis is **recommendations**. These non-binding instruments cover policy coordination, exchanges of good practices, benchmarking, frameworks of action, and codes of conduct. Through these instruments, the EU aims to encourage member states’ arrival at a consensus. Recommendations of the EU included in the social acquis are related to the following areas: work environment and access to work, social protection, education, and health.³⁴

3.2.4.2 Instruments Defined for Turkey

The instruments defined in the social acquis for Turkey, which is an EU accession candidate, can be categorized under four groups. The first group of these instruments used by the EU for candidate countries as well as the member states are the regulatory instruments that include the treaties, which

²⁹ For further information on the European Semester, see https://ec.europa.eu/info/business-economy-euro/economic-and-fiscal-policy-coordination/eu-economic-governance-monitoring-prevention-correction/european-semester_en.

³⁰ For the legal framework of the Open Method of Coordination, see <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=LEGISSUM%3Aem0011>. For the aide-memoire published by the European Parliament on the discussion on the functionality of this Method, see <http://www.europarl.europa.eu/EPRS/EPRS-AaG-542142-Open-Method-of-Coordination-FINAL.pdf>

³¹ See <https://ec.europa.eu/social/BlobServlet?docId=15292&langId=en>

³² For further information on these funds, see https://ec.europa.eu/info/funding-tenders/funding-opportunities/funding-programmes/overview-funding-programmes/european-structural-and-investment-funds_en. For further information on the European Social Fund, which is prominent in the areas of social policy and employment, see <https://ec.europa.eu/esf/home.jsp?langId=en>.

³³ See <https://ec.europa.eu/social/BlobServlet?docId=15292&langId=en> and https://ec.europa.eu/info/funding-tenders/funding-opportunities/funding-programmes/overview-funding-programmes/european-structural-and-investment-funds_en

³⁴ See <https://ec.europa.eu/social/BlobServlet?docId=15292&langId=en>

establish the frame of the social acquis, and the secondary legislation as described above. In addition to these instruments, the EU refers to policy coordination as a soft law instrument in the area of social policy, as well as making recommendations. It should be kept in mind that all administrative levels, including Municipalities, are subject to such regulatory instruments.

The second group of instruments used by the EU for candidate countries is **programming instruments**, among which the most fundamental framework paper is the Employment, Education and Social Policies Sectoral Operational Programme (EESP SOP) functioning under the *Instrument for Pre-accession Assistance II (IPA II)*³⁵. This document serves to indicate which goals of the EU will be pursued by which methods and/or instruments.³⁶

Another important instrument in the field of the social acquis applied by the EU to candidate countries is the **financial assistance instruments** with which the EU provides the countries going through the accession process. At the present stage, the EU provides financial and technical assistance for Turkey's political, social and economic reforms through IPA II. As indicated on the webpages of the EU Delegation, the purpose of the assistance is to "align Turkish legislation and standards with the EU's, build authorities' capacity for undertaking this harmonisation, and implement the reforms throughout the accession process."³⁷

Monitoring and evaluation instruments are another key instrument of the social acquis targeting all candidate countries, including Turkey. In this framework, the most fundamental paper is the annual reports in which the progress made by candidate countries in alignment with the Copenhagen criteria is assessed by the European Commission. These reports, which used to be published under the name of "Progress Reports" until 2016, are since published under the name of "Country Reports".³⁸

3.3 Social Protection and Inclusion and Local Administrations in National Legislation

In Turkey's national legislation, social protection and inclusion are defined under the titles of social aids and services. The tasks, powers and responsibilities in this area are held by the Ministry of Family, Labour and Social Services in administrative terms, which means that it is the responsibility of the Ministry to develop, implement, and monitor the implementation of national policies and strategies related to social services and social aids. The Ministry also holds the authority to determine, in line with the legislation, the principles to be followed by other ministries and public entities, make administrative arrangements and take measures to ensure coordination, and prepare and implement joint projects related to services and tasks through performing updates in accordance with new service models that may be eventually introduced. The Ministry regulates and carries out the distribution of tasks, powers and responsibilities among the central and local administrations and stakeholders.

The aim of Law No. 2828 on Social Services which regulates the social services provided in Turkey is described in Article 1 as such: "The objective of this Law is to regulate the principles and procedures for the social services delivered to families, children, the disabled, the elderly, and other persons in

³⁵ For general information on the Instrument for Pre-accession Assistance II, see https://ec.europa.eu/neighbourhood-enlargement/instruments/multi-beneficiary-programme_en. For further information on the parts of IPA I and IPA II concerning Turkey, see https://www.ab.gov.tr/ipa-i-amp-ipa-ii-programming_45627_en.html; https://ec.europa.eu/neighbourhood-enlargement/instruments/funding-by-country/turkey_en; and <https://www.avrupa.info.tr/en/instrument-pre-accession-assistance-ipa-880>.

³⁶ See http://www.ikg.gov.tr/wp-content/uploads/pdf/24032017_IESP_SOP.pdf

³⁷ See <https://www.avrupa.info.tr/tr/katilim-oncesi-mali-yardim-araci-ipa-880>

³⁸ See https://ec.europa.eu/neighbourhood-enlargement/countries/detailed-country-information/turkey_en

need of protection, care or assistance and for the establishment, tasks, powers and responsibilities as well as activities and incomes of the organization which was established to carry out such services". The scope of the Law is defined in Article 2 as follows: "This Law covers all public entities and natural persons and private law bodies related to social services, personnel working in social service institutions and organizations, and those who benefit and are in a position to benefit from social services". The "Social Service Centre" established pursuant to the amendments to the Law stipulates "the determination of the needy, realization of social work intervention and follow-up, and the delivery of protective, preventive, supportive, constructive services and guidance and counselling services to children, youth, women, men, the disabled and the elderly in the most accessible form". The Law indicates the need to perform the delivery of such services "in cooperation with public entities, local administrations, universities, non-governmental organizations, and volunteers as required".

In addition to Law No. 2828 on Social Services, the Decree-Law No. 633 on the Organization and Duties of the Ministry of Family and Social Policies defines the establishment, tasks, powers and responsibilities of the Ministry of Family and Social Policies as follows: "Develop, implement, monitor the implementation of national policies and strategies regarding social services and aids and to update and improve them in accordance with newly established service models". Here, the point to consider is the design of programming and implementation processes according to "new service models" that will be shaped over time by the executive power. It is signalled that municipalities will play significant roles in such service models, as well.

The "common tasks" assigned to the General Directorate of Social Aid, whose tasks were defined pursuant to the Decree-Law No. 633 on the Organization and Duties of the Ministry of Family and Social Policies, include certain tasks that were delegated to municipalities. According to Article 22 of the Decree, common tasks include "ensuring cooperation and coordination among public entities, universities, local administrations, social foundations, associations and other non-governmental organizations and the private sector and to prepare and implement joint projects". In addition to this provision, Article 27 of the Decree emphasizes the significance of the Ministry working "in coordination and cooperation" with other ministries and public entities in fulfilling the legislative requirements.

An important institution that regulates social aids in Turkey was established pursuant to Law No. 3294 on Promotion of Social Assistance and Solidarity. As stated in Article 1, the purpose of the law is "to assist citizens of Turkey who are impoverished and in need, and where necessary, those who have come or accepted to Turkey through whatever means, to ensure fair distribution of income by taking measures to reinforce social justice, and to promote social assistance and solidarity". Social assistance and solidarity foundations were established in every province and district to carry out activities and studies in line with the purpose of the law and to provide those in need with cash assistance and assistance in kind. The natural chairmanship of the foundation is carried out by civil administrators, and the board of trustee in provincial foundations include mayors.

In addition to this primary legislation, there is also a secondary legislation, one of the key elements of which is the Regulation on Social Service Centres. The objective, scope, basis and definitions under Article 1 of the Regulation refer to the roles of local administrations. The aim of the Regulation is "to define the procedures and principles related to the establishment and operation of the social service centres, affiliated to the Ministry of Family and Social Policies, where social work intervention and follow-up, and the delivery of protective, preventive, supportive, constructive services and guidance and counselling services are performed for children, youth, women, men, the disabled and the elderly

in the most accessible form and to assign duties, competences and responsibilities of the staff working at these centres". Article 11 of the Regulation defining service units also describes the tasks of local administrations in addition to other institutions and organizations: Service units "shall cooperate with public institutions and organizations, local administrations, universities, non-governmental organizations and volunteers in the planning and delivery of services", determining the role of municipalities in programming processes. Furthermore, municipalities are also referred to in the tasks of the Training and Consultation Units of the Centres: "To carry out efforts towards ensuring the contribution and participation of non-governmental organizations, local administrations, volunteers and other relevant institutions to social services, to carry out activities to raise public awareness in this regard".

With regard to the legislation that regulates social protection and inclusion areas at the local administration level, the main legislation on which social assistance and protection are based is Law No. 5393 on Municipality and Law No. 5216 on Metropolitan Municipalities. Paragraphs m, n, o and v of Article 7 of the Law No. 5216 on Metropolitan Municipalities and Article 13, Townsman's Law, of the Law No. 5393 on Municipality, stipulating that "The municipality shall make necessary efforts to develop social and cultural relations among townsmen and preserve cultural values. It shall take steps to ensure that universities, public professional organizations, trade unions, civil society organizations and experts take part in such efforts"; and Article 14, Duties and Responsibilities of Municipalities, stipulating that "Provided that such services be of local and common nature, municipalities shall provide or cause to provide services in the following areas: urban infrastructure facilities such as land development planning and control, water supply, sewer and transport; geographic and urban information systems; environment and environmental health, sanitation and solid waste; municipal police, fire fighting, emergency aid, rescue and ambulance services; urban traffic; burial services and cemeteries; tree planting, parks and green areas; housing; culture and art, tourism and promotion, youth and sports; social services and social assistance; weddings; vocational and skills training; economic and commercial development. Metropolitan municipalities and municipalities with a population of more than 50,000 shall open shelters for women and children", are still maintained through various forms. Additionally, social welfare and aid payments to people on a low income, the poor and destitute, the desolate, and the persons with disabilities are included among the duties and responsibilities of the municipality pursuant to Law No. 5393 on Municipality.

In conclusion, when examining the common practices of central and local administrations in Turkey, it is observed that there is no available legislative structure concerning the delegation of competence and/or responsibility to municipalities in terms of the delivery and coordination of social services and aids. However, it is also observed that the sharing of tasks with municipalities in the policymaking and executing processes of the central government is rather limited with cooperation, joint projects, and similar efforts.

3.4 Level of Municipalities' Implementation of EU Policies on Social Protection and Inclusion – Field Visits and Workshop Outcomes

As part of the project, a pilot study was carried out in Ankara province, followed by a field study involving eleven municipalities of various sizes. In addition to field visits, a workshop was convened for evaluating preliminary findings with the participation of representatives of seventeen municipalities. This section presents a range of findings. First of all, it was observed that municipalities were organized in different forms in terms of institutional structure. Most of the activities involved

interviews with personnel working in departments and directorates of Social Services and Social Assistance as well as Foreign Relations and the European Union.

An interview guideline consisting of 8-10 questions was used in the interviews to determine the level of 'progress' in the local implementation of the European Union acquis on social inclusion within the framework of Chapter 19 (See Annex 1). Comprising a flexible set of questions that were tailored for different municipalities of diverse population size and organization, in-person interviews were carried out in seven metropolitan, one provincial and three district municipalities.

In preparing the questions in the guidelines, it was aimed to observe the implementation of the EU Acquis at the local level, as defined in project documents. To that end, the focus was placed on the individual (which was taken to represent the institutional) subjective outlook, opinion, perception, attitude, behaviour, projection, and recommendations of municipal staff regarding the local implementation of the social acquis. In the field study, ideal objective and structural elements, which were defined in line with the legislation, were monitored to observe the background.

The questions in the guideline focused on four main themes to examine the local implementation of the social protection and inclusion areas of the EU acquis. These themes aimed to assess the four main dimensions that comprise the "policy structure", which is used in the literature on comparative public policy, and the changes that have occurred in such components. Therefore, the key objectives in examining public policies on social protection and inclusion at the local level focus on the administrative structures or institutional and financial structures established or used during the procedures followed and the implementation of the response.

By using the questions under these titles, efforts were made to assess the extent to which the principles, objectives, procedures and instruments of the local policies on social protection and inclusion align with the principles, objectives, procedures and instruments adopted by the European Union in the same area.

3.4.1 Level of Municipalities' Implementation of EU Social Protection and Inclusion Policy Objectives

In terms of the implementation of social protection and inclusion policies, the great majority of the Municipal staff who was interviewed had moderate knowledge, understanding and awareness of the key objectives of the EU Social Acquis which are improving human resources, achieving high employment, improving living and working conditions, ensuring social inclusion, combating discrimination, establishing social justice, implementing adequate social protection, ensuring gender equality, supporting solidarity between generations, and protecting the rights of the child.

Municipal staff whose knowledge, understanding and awareness of the EU's objectives were above a moderate level stated that they considered the EU objectives to be wide-ranging yet ambiguous. According to the staff of a metropolitan municipality that possessed the highest level of knowledge, understanding and awareness of the EU objectives, it would be easier to follow the Sustainable Development Goals of the United Nations rather than these more ambiguous objectives. On the other hand, a group of municipal staff indicated that the objectives followed by the EU did not only pertain to the EU. They considered the objectives followed by developed countries such as the USA and Japan to be suitable for their own municipalities.

Numerous municipal staff believe that they can achieve their desired level of municipal services if they follow the objectives of the EU. A large group of municipal staff members stated that they wished to obtain information on the key objectives of the EU. Many municipal staff emphasized that they would

like to learn about not only the social service and assistance policy objectives pursued by the EU, but also those pursued by Member States of the EU.

A minority of municipal staff indicated that they would not like for the objectives which they pursue to be associated with the EU, emphasizing that such objectives should not be associated with the EU even if they are proven to be the same as the EU's objectives. Another group of municipal staff, who are few in number, highlighted that the social inclusion objectives pursued by the EU (e.g., objectives related to the LGBTI persons requiring a special policy) were not appropriate for their municipalities in terms of the national texture of society.

In addition, a minority group of municipal staff stated that expanding the social assistance in the area of social inclusion would contradict the EU's objectives, signifying that more radical solutions need to be produced in order to reduce the number of those in need.

It was observed that "Ensuring access to employment, social protection services and labour market" and "combating discrimination, exclusion, and poverty and ensuring social inclusion for disadvantaged persons", which are the key objectives defined for Turkey in the HRD SOP, are fundamentally similar to the objectives pursued by our municipalities in the areas of social services and social assistance. On the other hand, our municipalities must acquire knowledge, awareness and experience in improving the capacities of policy-makers and service providers in order to create the infrastructure for comprehensive social policies and inclusion (HRD SOP Activity III.I) and "increasing the access of the disadvantaged persons to social protection services, and combating discrimination, exclusion and poverty (HRD SOP Activity III.II) as identified in the HRD SOP.

3.4.2 Level of Municipalities' Implementation of EU Social Protection and Inclusion Policy Principles

Although the key principles of a general European Social Model have been established across the European Union, as stated in the Social Acquis summarized above, arrangements for designing and implementation of EU policies on social protection and social inclusion are largely to be addressed at the national level. The Union implements these principles on the basis of the principle of subsidiarity and by sharing competences with nation-states. On the other hand, the Union emphasizes the significance of the principle regarding the performance of social protection and inclusion policies to be designed and implemented on a rights-based basis at all levels. In terms of the principles defined for and envisaged to be followed by Turkey, those that are prominent are evidence-based decision-making methods and that are inclusive, effective, efficient, responsive, service-oriented, targeting equal access to services, professional, accountable, and traceable. Additionally, it is emphasized that responses should be planned, monitored and reported systematically by all administrative levels. In order to follow such principles, it is envisaged to build a professional administration not only at the national level but also at the local level. These principles, which also call for participation, transparency, delegation to local administrations, coordination, and cooperation at all levels, can only be realized through developing the professional administrative capacity at the local level. Therefore, the processes of determining, implementing and monitoring the responses must be based on data and evidence. Furthermore, it is also a key principle that within the entire administration, local administrations must also carry out planning in a systematic, integrated manner.

With regard to the implementation of social protection and inclusion policies, a great majority of the Municipality staff that was interviewed had a below basic or moderate level of knowledge, understanding and awareness of the key principles of the EU acquis in this area. When evaluating the

principles followed by our municipalities particularly in terms of evidence-based decision-making methods and inclusiveness, effectiveness, efficiency, responsiveness, being service-oriented, targeting equal access to services, professionalism, accountability and traceability, it was observed that there were certain deficiencies. Additionally, the municipalities were had difficulty in following the principles involving a systematic and integrated approach, participation, transparency, coordination and cooperation in the processes of planning, monitoring and reporting the responses, which signifies the importance of developing the professional administration at the municipal level.

A group of municipal staff stated that they would like to be informed on these key EU principles, indicating that they hoped to receive training on not only the EU principles that are monitored at the Union level, but also the key principles of the social service and assistance policies applied in EU Member States (some of the staff highlighted the Southern European Model, which suits Turkey's national structure, while others highlighted the Northern European Model in which the welfare state is institutionalized).

Another minority group of municipal staff tended to collectively reject any principle that may be associated with the EU, emphasizing that they even embraced these principles pursued by the EU once they were informed of their nature, but thought they should not be exclusively associated with the EU.

Although a great majority of municipal staff find it challenging to define or identify the key principles followed by the EU in this policy area based on the *acquis*, the impression formed was that numerous staff members that were interviewed generally (independent of the EU *acquis*) tried to follow these key principles in service delivery. In response to various questions, a small group of municipal representatives even emphasized numerous times the importance of adopting certain key principles that had been engrained in the spirit of the *acquis* ("rights-based approach", "inclusive", "democratic", "decent", "accountability", "transparency", "equal access").

A group of municipal staff indicated that they worried that their flexibility in service delivery would decrease with the local implementation of key EU principles, which will interrupt municipal practices in Turkey.

In terms of the key EU principles followed in this policy area, the staff of one metropolitan municipality had a very high level of knowledge, understanding and awareness. Additionally, one metropolitan and one district municipality had a quite high level of knowledge, understanding and awareness of key EU principles. These municipalities stated that most of the knowledge, experience and awareness of key principles had been acquired through EU projects which they implemented.

According to a group of municipal staff, the unfavourable course of the relationship between Turkey and the EU adversely affected the adoption of the key principles followed by municipalities in the policy areas of social protection and inclusion.

3.4.3 Level of Municipalities' Implementation of EU Social Protection and Inclusion Policy Procedures

As stated above, the procedures followed by the EU in policy-making, decision-making and policy execution processes were defined based on a multi-level governance structure in the Union. According to these procedures, the priority control in policy-making and implementation in the social policy area belongs to the member states and the key role of the EU in the social *acquis* is merely to support and complement the actions carried out at the national level. When considering the *acquis* from the perspective of local administrations, the most fundamental procedure is to determine the responses

at the level of governance that is best suited to emerging needs. Therefore, the Acquis grants local administrations with significant roles in consideration of the vastly different needs of different segments of society. The need to ensure inter-level, cross-sectoral, and inter-institutional coordination when determining and implementing the responses in order to respond to such needs is a procedure that is reflected to the whole spirit of the Acquis.

The municipalities in Turkey aim to respond to a wide variety of needs of different segments of our society. As also envisaged by the social acquis, our municipalities clearly play a key role, which they fulfil with high awareness, in formulating and implementing public responses and responding to such varying social needs. On the other hand, certain deficiencies call attention in ensuring inter-level, cross-sectoral and inter-institutional coordination in the determination and implementation of public responses. Based on this viewpoint of the municipalities' implementation of social protection and inclusion policies, a vast majority of the interviewed Municipal staff had moderate knowledge, understanding, and awareness of these procedures.

The staff of most municipalities that were interviewed stated that they wished to obtain knowledge on the procedures followed in EU's social protection and inclusion policy practices, indicating that they hoped to receive training on not only the EU principles that are monitored at the Union level, but also the key principles of the social service and assistance policies applied in EU Member States.

According to a minority group of municipal staff interviewed, the inputs of local administrations were very limited in the processes of legislative drafting at the central level for practical procedures on social protection and inclusion. However, most of the problems that were mentioned regarding practical procedures were not related to the legislation, but the implementation processes.

Regardless of knowledge, understanding and awareness levels of the procedures followed in the EU's social protection and inclusion policy practices, almost all of the municipal staff recalled that local level is extremely important in the procedures followed by the EU in these policy areas. Some municipalities even emphasized that social protection and inclusion policies need to be exclusively managed at the local level (local-focused and local-centred), giving the justification that information on local needs is held by local administrations only, locally followed procedures have a greater room for manoeuvre than they do for the central government, and municipalities can work with much more flexible procedures at the local level compared to the central government.

According to said municipalities, almost all of the knowledge, experience and awareness of the procedures followed in the EU's social protection and inclusion policy practices had been acquired through the trainings received under EU projects (e.g., study tours).

Some of the municipalities that carried out EU projects stated that they had formed a habit of "working in an organized and strategic manner" and begun to collect more reliable statistical data "to stay up to date".

Some municipal staff claimed that they "benefited from the EU" with regard to the procedures which they learned during the implementation of EU projects.

In terms of the procedures that must be followed in EU social acquis harmonization, some municipal staff stated that it could be difficult to comply with these procedures in their respective works. Two main barriers were mentioned in this regard; some staff members stated that due to practices of political nepotism, for instance when delivering social assistance, they had to act far away from the procedures envisaged by the EU. The second barrier referred to by municipal staff was lack of data;

although most municipal staff who were interviewed had numerous initiatives in fields such as data integration and building knowledge and information systems, sufficient progress had not been made in this area.

Some (metropolitan) municipality employees with a high level of knowledge, understanding and awareness on this subject indicated that the procedures that are followed in the social protection and inclusion policies practiced in the EU supported “complementary services”, “integrated approach”, and “holistic approach”, with some further emphasizing the need to replace demand-side (service delivery only to those who demand assistance or service) with supply-side targeting, which requires direct initiative from service personnel, by developing a statistical infrastructure without waiting for assistance or service demands, as is the case with the EU members. The fact that these staff members emphasized that the services or assistance delivered should be “rights-based” stood out in terms of their command of the procedures. On the other hand, some municipal staff expect that adopting the procedures followed in the EU’s social protection and inclusion policies will reduce arbitrariness. Additionally, many municipal staff hope to transition to a further programmatic approach, which involves less political pressure and is not shaped by voting concerns, through these procedures (particularly in the area of social assistance). According to some municipal staff, the procedures (e.g., workflow diagrams) established and followed to carry out social assistance responses made positive contributions in this direction.

One of the most important problems revealed in interviews with municipalities concerns data sharing. The fact that e-municipality services, which was introduced to the municipal staff at the time of the field visits, was seen to alleviate at least this problem in the short term. This is extremely important in terms of the procedures which are envisaged in the social protection and inclusion policy areas.

Some municipalities that were interviewed stated that the central government could carry out vertical cooperation, coordination or data sharing with provincial organizations, while others indicated that inter-institutional cooperation, coordination or data sharing was nearly impossible. It was observed that the municipalities that were able to carry out cooperation, coordination or data sharing relatively easily did so through informal means based on personal relationships. The significance of vertical cooperation, coordination and data sharing to prevent the duplication of assistance and ensure a more efficient service delivery in the areas of social protection and inclusion was emphasized by almost all municipalities.

While a group of metropolitan municipalities stated that they were able to cooperate, coordinate and share data with some district municipalities, another group of municipalities indicated that they were not able to do so. Similar to the vertical processes indicated above, it was observed that the municipalities that were able to carry out horizontal cooperation, coordination or data sharing relatively easily did so through informal means based on personal relationships, as well. The significance of horizontal inter-municipal cooperation, coordination and data sharing to prevent the duplication of assistance and ensure a more efficient service delivery in the areas of social protection and inclusion was emphasized by almost all municipalities.

Whereas some municipalities indicated that they were able to share knowledge and best practices examples among metropolitan municipalities, others stated that cooperation among metropolitan municipalities needed development.

According to a group of municipal staff, certain problems will be encountered when the procedures, which are required in the implementation of the EU's social protection and inclusion policies, are adopted. For example, a group of service personnel indicated that so far, they were able to work flexibly, without fully complying with the procedures, in occasions where they needed to respond to an urgent need that was not clearly defined in the procedures or when they encountered situations that could contradict such procedures. On the other hand, they believe and worry that this room for manoeuvre may be narrowed down (thus preventing them from delivering the services or assistance which they deem necessary) due to the adoption and implementation of the EU procedures.

When asked about participation with regard to the procedures, the staff of all municipalities except for one metropolitan municipality considered NGOs to have a high participation rate. It is greatly important that municipalities, particularly those receiving support from the EU, frequently refer to the EU procedures in this regard. On the other hand, a certain remark made by an employee of a metropolitan municipality, which had the highest level of knowledge, understanding and awareness of the procedures followed in the practice of EU's social protection and inclusion policies, that "participation is dying" signifies that we must question our understanding of 'participation'.

3.4.4 Level of Municipalities' Implementation of EU Social Protection and Inclusion Policy Instruments

As stated previously, the three main policy instruments used in the EU Social Acquis are primary legislation pertaining to core treaties, secondary legislation mostly comprising directives, and soft law involving policy coordination, EU's financial assistance and recommendations. The instruments defined for Turkey in the Social Acquis are all of the above-mentioned regulatory instruments; programming tools, the most fundamental framework of which is the Education, Employment and Social Policies Operational Programme (EESP SOP); financial assistance instruments, the backbone of which is the Pre-Accession Financial Assistance; and monitoring and evaluation instruments based on country reports prepared by the EU Commission.

The EU must frame these instruments in a way to provide input to all policy-making, decision-making, implementation, monitoring and evaluation processes, for the implementation processes of the acquis are carried out with the help of such instruments. A majority of the Municipal staff who was interviewed had a low or moderate level of knowledge, understanding and awareness of these instruments.

Municipal employees with an above moderate level of knowledge, understanding and awareness of EU instruments stated that they were knowledgeable with the EU instruments. For example, the staff of three metropolitan municipalities indicated that they had familiarized themselves with primary and secondary legislation on social protection and inclusion through various projects carried out under IPA and practiced their knowledge in policy-making and implementation processes.

Many municipal employees indicated that they could attain the desired level for municipal services if they used these instruments, used by the EU, appropriately and adequately. Most municipal staff stated that they wished to get knowledge on the fundamental instruments used by the EU. Additionally, almost all municipal staff that were interviewed said they wished to make use of the technical and financial assistance used by the EU in social service and assistance policies and receive training on these topics. Only a minority group of municipal staff indicated that they would be

uncomfortable with associating the works of their municipalities with instruments used by the EU (e.g., financial sources offered by the EU).

Although most municipalities wished to receive training on this subject, a minority group of municipal staff stated that the trainings would not be too effective in implementing the *acquis*. They added that they believed that study visits allowing on-site observations would yield more successful results than training.

From an institutional perspective, some metropolitan and district municipalities that were interviewed were extremely successful in making use of the EU's financial sources. Some of these municipalities were designing and implementing projects financed by IPA while others were designing and implementing projects financed by IPA as well as FRIT. In this regard, the municipalities with successful practices were usually those that had established units directly concerning this subject. In particular, the staff of municipalities with such units highlighted that EU-funded projects were extremely important for the implementation of not only the social *acquis*, but also the entire *acquis* content.

However, the existence of such administrative units is not sufficient for alignment with the *acquis*, according to some municipalities. Some municipal staff that were interviewed pointed out the issue of duplication in EU-funded projects. They added that the sustainability of projects was also a significant problem. Another problem reported by some of the municipal staff was that the EU-funded projects significantly increased their paperwork, causing significant frustration for staff working with municipalities.

Furthermore, some municipal staff indicated that although these units had been established under a municipal body, administrative capacity could sometimes fall short during the execution of projects that had been awarded. According to these employees, the understanding, knowledge and awareness level of the staff of other units with which they design and implement projects were inadequate, which undermined the works of their own units. Based on such observations, the administrative capacities of municipalities need to be enhanced in order for the implementation of the *acquis*.

3.5 Conclusion

The "Social *Acquis*", covering social policy and employment, is developed by the European Union to institutionalize the "European Social Model". Through the social *acquis*, the EU also defines certain key principles in the areas of social policy and employment, objectives demonstrating the desired outcomes to be achieved through responses, procedures to be followed during the design and implementation of responses, and the administrative structures or institutional and financial instruments established or used during the practice of responses. As indicated earlier in the report, EU Social *Acquis* confines itself to providing a limited overall framework on the key values and principles of the European Social Model, which is why the EU leaves the responsibility of making and implementing institutional arrangements to member and candidate countries pursuant to the principles explained above. From this perspective, the EU envisages the designing and implementation of the local practice of the *acquis* based on the respective administrative building of each member state and candidate country. The basis of the social policy and employment chapter of the *acquis* comprises a wide array of practices that do not fundamentally focus on the primary legislation, which is why the *acquis* on this area cannot be clearly defined as with other policy areas focusing on legislation in traditional terms.

The Union transfers the main elements of the European Social Model not only to Member States, but also to all candidate countries wishing to become a Union member, through the national implementation of the EU Social Acquis throughout the accession negotiation process. The social acquis to be implemented introduces certain obligations for central governments as well as all sub-national (regional and local) governments. Therefore, the municipalities in our country are also as much under obligation as the central government to implement the social acquis.

The Ministry of Family, Labour and Social Services is considered to be the main focal point in the municipalities' local implementation of the social acquis. From the perspective of the central administrative coordination, the Ministry's high level of expertise and the EU funds as well as the national funds available for this policy area is extremely important. One of the most important instruments for the adequate local service delivery in social protection and inclusion policies are foundations and municipalities. The degree of "ownership" of this policy area shown by the executive power at the central level is quite high. Additionally, the observations made as part of project activities indicate that municipalities highly own the groups requiring a special policy.

All of the municipalities examined under the project have administrative units for EU acquis harmonization purposes. According to the field visits made under project activities, the existence of such units, which mostly carry out countless projects and practices in other policy areas, have proven to be extremely important in terms of implementing the acquis. Nevertheless, it was revealed that most municipalities did not have a special agenda on the implementation of the social acquis and as seen from other areas studied in the project, their relationship with the EU Acquis is generally limited to following the work of central administration. However, the central administration cannot directly formulate a regulation on this subject due to the fact that regulation is not the focus of the social acquis covered by Chapter 19. Taking this into consideration, the level of local implementation of the acquis has fallen shorter than the EU's expectations, as there are no regulations for municipalities to follow. This situation arises from the lack of adequate awareness and knowledge of the key objectives, principles, procedures and instruments of the social acquis. Therefore, in order to pursue the objective for the local implementation of the acquis, it is critical to create awareness and knowledge on these subjects at the municipal level.

In Turkey, the success of social assistance in reducing poverty remains quite low compared to EU member states, which is a finding that signifies the need to reconstruct the assistance regime regardless of the level at which social assistance is provided. From this perspective, municipal activities related to social assistance need to be reformulated to ensure further effectiveness in reducing poverty. In terms of social services, although our municipalities aim to make equal, quality, and adequate access to social services available, no observations indicating the services delivered had significantly enhanced social inclusion were made. Therefore, the relationship between social services and social inclusion is poor, and municipal services need to be enhanced in this regard.

As explained in the earlier sections of the report, with regard to social assistance as well as social services, the coordination and cooperation problems between local institutions need to be resolved. In addition to such problems, certain other problems related to information infrastructure and knowledge sharing were observed in the policy-making, monitoring and evaluation processes. Finally, although non-governmental organizations participate policy-making, implementation and evaluation processes to a certain degree, efforts must be made to ensure high, effective and efficient local participation at a level and in a form similar to EU practices across the country. When considering all

the problems addressed in the report with specific reference to municipalities, different municipalities experience varying levels of institutional capacity problems. It is considered that the reform processes that can be designed at this stage can be an opportunity for convergence with the ideals of the European Social Model.

ANNEX: Questions for the Field Study on Social Protection and Inclusion Conducted in Municipalities

<p>I. Information regarding project objectives and scope</p>
<p>II. Information regarding the persons to be interviewed</p>
<p>III. Questions related to the EU</p>
<p>1. Do you have a unit responsible for EU and foreign affairs? If yes, what are their activities?</p> <p>2. Are there any EU projects/programmes carried out or partnered by your municipality?</p> <p>A. If yes, what are these projects?</p> <p>B. In which periods did such projects take place?</p> <p>C. What are the characteristics of such projects? (e.g., Erasmus, the Acquis, etc.)</p> <p>D. Does the centre established, activity carried out, or the product, service, institution under the project still continue today?</p> <p>E. Have you conducted a study tour?</p> <p>F. Are you a member of any network?</p> <p>G. Do you have a sister city? How is your relationship?</p> <p>H. Do you find these projects to be useful?</p> <p>3. Have you received training at any level on the norms/objectives/principles/programmes/policies/projects from various institutions (Ministries, UMT, Development Agencies, etc.) If yes, what were they?</p> <p>4. What is the extent of your knowledge of the EU objectives/principles/policies/projects concerning service areas?</p> <p>Objectives:</p> <p>a) High b) Moderate c) Low d) No knowledge</p> <p>Principles:</p> <p>a) High b) Moderate c) Low d) No knowledge</p> <p>Programmes/Policies</p> <p>a) High b) Moderate c) Low d) No knowledge</p> <p>Projects:</p>

a) High b) Moderate c) Low d) No knowledge

5. What does the EU mean to you?

6. Please list the barriers to implementing EU norms at your municipal level, in order of priorities.

Insufficient human resource capacity: lack of knowledge/equipment

Insufficient human resource capacity: insufficient number of staff

Insufficient financial resources

Lack of adequate leadership/support by the central government (e.g., Ministry of Family, Labour and Social Services)

Lack of adequate leadership/support by the metropolitan municipality

Lack of adequate cooperation by neighbouring municipalities

Lack of adequate leadership/support by other institutions (e.g., UMT, Development Agencies)

Problems arising from insufficiencies in institutional building

Lack of regulation/legislation

Other (Please specify).....

7. At which extent do you believe your municipality will achieve its objectives if EU norms were to be implemented in your service areas?

High

Moderate

Low

8. Are you cooperating with the non-governmental organizations in your region in determining and delivering municipal services?

9. What activities would you recommend on this subject?

4. ASSESSMENT OF THE IMPACT BORN BY LOCALIZING EU ACQUIS “CHAPTER 27: ENVIRONMENT AND CLIMATE CHANGE” (DOMESTIC WASTE AND NOISE POLLUTION)

4.1 Introduction

This part of the report discusses how the two sub-policy areas, which were basically selected under the European Union (EU) environmental policy, are comprehended, perceived, and the extent to which they are implemented. In this context, the structure of the EU environmental policy was taken as basis to set out the key principles and objectives of the environmental policy and clarify the meaning and context of the EU environmental acquis. Key principles and objectives are guided by the procedures and instruments for their implementation, all of which will be considered in conjunction with the level of Turkey’s environmental acquis harmonization.

The second part of the report provides a general evaluation of the role of central and local administrations with regard to domestic waste and noise pollution. The evaluation will be directly addressed on the basis of the relationship between the legislation and the implementation thereof, i.e., the relationship between law and practice. The final part discusses municipal policies on preventing domestic waste and noise pollution and the level of implementation of such policies according to the principles stipulated by the EU Acquis, based on the findings obtained in the field study by taking into consideration various facts concerning municipalities.

4.1.1 Reason for Selecting Domestic Waste Management and Policy Under the Environmental Chapter

The main reasons for selecting domestic or municipal waste in the report can be listed as follows: Firstly, based on examining the basic variables developed by organizations such as the European Environment Agency, the data on domestic waste (municipal waste) is a waste management item that must be collected and monitored on an ongoing basis. Secondly, effective/efficient policy implementation instruments must be found in order to achieve the waste management goals envisaged by EU directives in periods of economic crisis and turbulence. Therefore, domestic waste constitutes the first step of waste management culture particularly in countries such as Turkey. Compared to other waste, municipalities have a direct responsibility for domestic waste services, fundamentally on the collection, storage and disposal thereof.

Thirdly, Directive 2008/98 on Waste Management introduced a 50% recycling target to be achieved by 2020 for waste. In 2011, various calculation instruments and methods were established by the European Commission to achieve this goal. Regular statistics on domestic waste are kept by the Statistical Office for the European Union (Eurostat)³⁹, declaring the amounts of domestic waste collected in EU countries and how much of those are disposed of and recycled. The status and progress indicators for the EU are demonstrated comparatively based on this data, which is a significant factor in the assessment of environmental policies. Fourthly and finally, municipal efforts regarding the resolution and better management of domestic waste based on international standards and instruments appear to be in higher priority than those for other waste due to the acknowledgement

³⁹ See Eurostat, Waste Statistics, https://ec.europa.eu/eurostat/statistics-explained/index.php/Waste_statistics

of various significant problems, such as waste sorting, inadequacy of storage areas, and lack of coordination and a healthy waste sorting culture, even in most basic waste management activities.

In Turkey, domestic waste management is among municipalities' primary responsibilities and involves a division of duties and powers. Yet the area of domestic waste management has been subject to change, particularly with the effect of the EU Acquis, and continuous development in the face of new technological advancements. In this regard, the most fundamental requirement is new investments and development financial capacity for municipalities. Finally, it should be noted that there are various practices of privatization, particularly at the stages of storage and disposal.

4.1.2 Reason for Selecting Noise Pollution Management and Policy Under the Environmental Chapter

Management of noise pollution is also a key policy area of the environmental policy. As noise pollution is considered to be one of the invisible hazards for human and urban life, its management is also of critical importance. On the other hand, the prevention of noise pollution is a new public policy area for Turkey, requiring a holistic approach which can only be possible with a gradual strategy in the long term. Preventing noise pollution, which reaches beyond the mere strategy of building noise barriers on roads, is a matter of a holistic urban design and requires significant investment in infrastructure, and naturally, monitoring and supervisory mechanisms.

In conclusion, prevention of noise pollution is a new policy area that is on the rise. In Turkey, the studies on preventing noise pollution are very recent and the subject requires a significant amount of new investment, as do other subjects of the environmental chapter.

4.1.3 Definition of Waste Management

Waste is defined by the United Nations Environment Programme (UNEP) as unwanted, unneeded, unused substances that require treatment and disposal.⁴⁰

The waste management policy of the EU has significantly improved in the last three decades. Municipal waste management that has been prevalent since the 2000s in EU countries is based on waste hierarchy. Article 4 of the Waste Framework Directive, which is one of the important steps in this scope, involves prioritizing legally binding waste management activities for the first time. Such a hierarchy of waste requires prioritizing and promoting waste prevention, and for the lowest priority and minimization of disposal (basically, landfill).

Different definitions for domestic waste are known to have been developed in various countries. For example, a country that includes bulky waste and garden waste in municipal waste appears to produce more municipal waste per capita than another country that excludes such shares of waste. While some countries include domestic waste only, others include similar types of waste from other sources such as commercial activities and offices; some countries include packaging waste collected separately from households, while others do not. Due to such reasons, the classification and definition of municipal waste is important for the EU. EU member states provide Eurostat with detailed reports on their

⁴⁰ UNEP, <https://www.unenvironment.org/explore-topics/resource-efficiency/what-we-do/cities/solid-waste-management>

domestic waste, latest information on which is available on the relevant webpages.⁴¹ Therefore, Eurostat's definition of domestic waste provides a basis for reliable and comparable data. According to Eurostat, domestic waste is defined as the type of waste produced mostly by households but also include similar waste from schools, companies, offices and public institutions. Domestic waste range from those arising from street cleaning to leaves, old furniture, and beds; they do not include construction and excavation waste.⁴² The amount of domestic waste comprises those that are collected by municipal authorities or by the private sector on their behalf, and disposed of through the waste management system.⁴³

In short, domestic waste are those collected by municipalities or by others on their behalf. In the EU's Landfill Directive, municipal solid waste is defined as "waste from households, as well as other waste which, because of its nature or composition, is similar to waste from households".⁴⁴

In line with the target of ensuring 50% recycling practices, the Waste Framework Directive of 2008 and the Commission Decision of 2011 sets out rules and calculation methods to verify compliance with the goals established under the Waste Framework Directive.⁴⁵ In terms of municipal waste, different countries document their compliance with the 50% recycling target to Eurostat, using their regularly reported data on municipal waste. Today, the sort of classification to which municipal waste will be subjected is a significant problem, which is why Eurostat has published an important guide explaining which types of waste will be included in the municipal reporting on waste, how to establish the outputs of preliminary treatment processes such as prioritization and mechanical biological treatment, and how export and import will be handled in reporting.⁴⁶

Another important area concerns wastewater, which was not detailed in the report as the topic of wastewater is not covered by the study.

4.1.4 Definition of Noise Pollution

Noise pollution policy is defined as one of the elements of the environmental policy. Various definitions have been formulated to protect the health of individuals who are exposed to noise caused by various factors around people or the environment. Such definitions and factors/variables can be followed from the EU Directive and relevant regulations. Noise pollution comprises any noise, caused by humans, animals or machinery, that adversely affects and disturbs the balance of human and animal lives. Most

⁴¹ <https://ec.europa.eu/eurostat/web/waste/transboundary-waste-shipments/key-waste-streams/municipal-waste>, European Environment Agency, *Managing Municipal Waste — a review of achievements in 32 European countries*, EEA Report No 2, 2013.

⁴² Eurostat, *Concepts and Definitions Database*, https://ec.europa.eu/eurostat/ramon/nomenclatures/index.cfm?TargetUrl=DSP_GLOSSARY_NOM_DTL_VIEW&StrNom=CODED2&StrLanguageCode=EN&IntKey=16525885&RdoSearch=BEGIN&TxtSearch=municipal%20waste&CboTheme=&IsTer=&IntCurrentPage=1&ter_valid=0

⁴³ <https://ec.europa.eu/eurostat/web/waste/transboundary-waste-shipments/key-waste-streams/municipal-waste>, European Environment Agency, *Managing Municipal Waste — a review of achievements in 32 European countries*, EEA Report No 2, 2013.

⁴⁴ EU, 1999, Council Directive 1999/31/EC of 26 April 1999 on the landfill of waste, OJ L 182, 16.7.1999, s. 1–19.

⁴⁵ European Environment Agency, *Managing Municipal Waste — a review of achievements in 32 European countries*, EEA Report No 2, 2013, p. 8.

⁴⁶ EC, 2011, Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions — Roadmap to a Resource Efficient Europe, COM(2011) 571 final, Brussels, 20.9.2011

basic determinations regarding noise pollution were made by the World Health Organization (WHO). It is critical to list the non-hearing related impacts and understand the non-health mechanisms of this problem, which does not solely concern hearing. In short, noise is a public health problem with physical, psychological and business-related consequences. Therefore, various guides on this subject were prepared by the World Health Organization,⁴⁷ the most recent of which, Environmental Noise Guidelines for the European Region, was published in 2018.⁴⁸

4.2 Structure of EU Policies

a. Domestic Waste

Having an advanced solid waste management system and practice is a priority of EU countries, who have formulated policies in which the common grounds are environmental protection with minimum costs and seeking the means to make further valuable use of the environment. The main principle of this ground is to raise the levels in waste management hierarchy, i.e., to reduce waste disposal in policy practices and implement waste prevention, reuse, recycling and recovery mechanisms. A significant portion of these objectives can be achieved through implementing and localizing EU's environmental policy.

These important objectives were integrated under the Roadmap to a Resource Efficient Europe⁴⁹ and the Waste Framework Directive⁵⁰ of the EU. The Waste Framework Directive was subjected to significant amendments in 2014⁵¹, 2015⁵², 2017⁵³ and 2018⁵⁴.

Additionally, a large proportion of national efforts to increase waste hierarchy has been going on for a longer time subject to earlier EU legislation, such as the Refuse Collection Directive, which all of the policy papers contain waste management targets to be achieved by 2020.

Various documentation on the environment includes instruments that determine the priorities of EU environmental policy and contain supporting provisions. The goals and focal points for environmental protection can be determined through the action programmes prepared by the EU.

In Turkey, municipal or domestic waste is one of the most important service areas of local administrations concerning which a significant progress has been made in terms of responsibilities and cooperation with the central government. Like many EU Member States, Turkey also focuses on achieving its environmental policy objectives with minimum costs.

b. Noise Pollution

⁴⁷ World Health Organization, <http://www.euro.who.int/en/health-topics/environment-and-health/noise>

⁴⁸ World Health Organization, http://www.euro.who.int/_data/assets/pdf_file/0008/383921/noise-guidelines-eng.pdf

⁴⁹ EC, 2011, Communication From The Commission To The European Parliament, The Council, The European Economic and Social Committee And The Committee of The Regions — Roadmap to a Resource Efficient Europe, COM(2011) 571 Final, Brussels, 20.9.2011.

⁵⁰ EU, 2008, Directive 2008/98/EC Of The European Parliament and of The Council Of 19 November 2008 on Waste And Repealing Certain Directives, OJ L 312, 22.11.2008.

⁵¹ Commission Regulation (EU) No 1357/2014 of 18 December 2014

⁵² Commission Directive (EU) 2015/1127 Text With Era Relevance of 10 July 2015

⁵³ Council Regulation (EU) 2017/997 of 8 June 2017

⁵⁴ Directive (EU) 2018/851 of The European Parliament and of the Council Text with Era Relevance of 30 May 2018

Noise pollution policy is another EU priority. The Environmental Noise Directive, also known as “END”, relating to the assessment and management of environmental noise was adopted by the European Parliament and Council on 25 June 2002. The Directive introduces limits to noises emitted from various sources in order to build an environment where the physical and mental health and peace of individuals will not be disturbed by noise, to determine the principles and criteria for combating the effects of environmental noise exposure, and to apply such criteria to noise sources. The legislation drafted in Turkey within the framework of this directive raised significant awareness on preventing noise pollution. Before delving into these issues, it will be useful to first address the general principles and objectives of the EU environmental policy.

4.2.1 Key Principles and Objectives

EU environmental policy rests on the key principles of ‘polluter pays’, precaution, duty of care, prevention, complementarity or integration, prevention at source, and high-level protection.⁵⁵

The polluter pays principle means that the polluter should bear the responsibility and costs for protecting the environment. The principle roughly determines the measures required to recover the damages to the environment and the obligations related to the persons by whom practices should be carried out. The most significant conflict of the principle is the definability of damage. Certain methods, such as the precautionary principle, were developed to eliminate the conflicts and deficiencies of the principle.

Precaution, or care, involves predicting the problems related to the environment and taking action without waiting the outcomes of the studies to be potentially carried out regarding useful or harmful environmental issues, thus preventing the occurrence of potential damages and ensuring the long-term security of the environment.

The prevention principle aims to prevent a damage before its occurrence by taking measures and eliminating environmental burdens through various means, while the duty of care principle is based on protection to a certain extent. On the other hand, the prevention principle applies when there is a concrete and real danger whereas the precautionary principle is applicable in the case of potential forms of danger that require studying; prevention is based on facts and precaution on perception. The principle of prevention at source regulates the minimum responses to environmental damages and involves the prevention of the damage at its source.

Complementarity or integration provides for the harmonization of environmental policies with other EU policies and considering environmental protection in practicing other policies. In clearer terms, the requirements of environmental protection should be taken into account when implementing other EU policies.

Based on these principles, the EU aims to eliminate, reduce and prevent environmental pollution; ensure sustainable development through ensuring the use of resources in ways that do not damage the ecological balance; prevent environmental damages at source; and guarantee the integration of environmental protection with other sectoral policies (energy, transportation, etc.).

⁵⁵ https://www.ab.gov.tr/Fasil-27-Cevre_92.html, (10.10.2019); S. Budak, *Avrupa Birliđi ve Türk Çevre Politikası, Búke Yayınları, 2000, s.31-48.*

Turkey has transposed these objectives and principles directly into the national legislation. Therefore, it is possible to state that with respect to the principles and objectives, the EU *acquis* has been adopted and introduced as a binding rule in the national law, and therefore absorbed in administrative terms.

4.2.2 Procedures

EU environmental policy is implemented through Action Plans. In this framework, the Seventh Action Plan currently in effect addresses the relevant procedures and roadmap of the policy. The overall objectives of the “Living Well, Within the Limits of Our Planet” programme, which will be in force between 2014 and 2020, are to ensure the transition of the EU to an environment-friendly, competitive carbon economy that makes efficient use of resources and protects its citizens from environmental risks.

Protecting the health and well-being of citizens, ensuring better implementation of the relevant legislation in this regard, and carrying out informative activities are important, and ensuring the harmonization of environmental policies with other policies is critical.

Other than these environmental policy principles, it is also necessary to address the EU principles of transparency, accountability, participation, and subsidiarity. The subsidiarity principle, in particular, is also a procedure and must be addressed in this aspect. It should be recalled that the subsidiarity principle is indirectly mentioned in the founding texts of the European Community and defined in Article 3b of Maastricht Treaty (1992) Article 5 of the Treaty of Amsterdam (1997). Accordingly, the subsidiarity principle requires that a service shall be left to the Union if the Union can perform such a service better than any member state. All other services that are not of this nature shall be carried out by units closest to the public. In this respect, the important issue is the definition of “units closest to the public”, which, in the logical terms of the EU, are the member state and its local and regional management. This principle does not aim to build a bottom-up administrative structure, i.e., in the case that a lower tier institution fails to perform a certain duty, the performance should be left to the EU, which is at the top tier, based on tangible justifications such as capacity and efficiency.⁵⁶

In terms of procedures, Turkey acts in line with environmental policy principles, which are largely clear to and understood by various parties.

When evaluating local administrations in Turkey in terms of subsidiarity, even the situation in the post-2014 period which emerged after the introduction of Law No. 6360, or the Metropolitan Reform, in 2012 is in line with this principle. Although the expansion of metropolitan municipality borders and other policies that came along with the reform affected the definition of ‘units closest to the public’, i.e., the shutdown of district municipalities and villages created a significant gap in terms of the participation mechanism and the engagement of citizens, the reform is not significantly problematic with regard to the subsidiarity principles when taking into consideration the administrative capacities of such units. As previously explained, the subsidiarity principle is adaptable due to the fact that it considers bottom-up and top-down movements in the context of unit capacities.

⁵⁶ For a more comprehensive evaluation of the principle, see Can Umut Çiner, “Subsidiarite İlkesi Üzerine Değınmeler”, 18. *Yüzyıldan 21. Yüzyıla Kamu Yönetiminde Reform*, N. Akyıldız S. Aydın vd. (der.), TODAİE Yayın No: 350, Ankara, 2009, p.367-374.

4.2.3 Instruments

In the part known as horizontal and vertical legislation on the key areas regulated by the environmental chapter of the EU Acquis, horizontal legislation largely defines the instruments.

The horizontal legislation on environment largely comprises environmental assessment instruments, in the context of which the relevant regulations intersect all environmental areas. Horizontal legislation “covers arrangements pertaining to such as Environmental Impact Assessment (EIA), Strategic Environmental Assessment (SEA), and access to environmental information. EIA Directive No. 2011/92/EU requires identification and assessment of direct or indirect effects of public or private projects on human beings, fauna and flora, soil, water, air, climate, material assets and cultural heritage. On the other hand, SEA Directive No. 2011/42/EC specifies a process in which it is aimed to assess and minimize or eliminate the possible significant effects of plans and programs on environment. The Directive 2003/4/EC on Access to Environmental Information lays down the principles concerning the right to have access to environmental information and regulates the accessibility of environmental information and its dissemination to the public.”⁵⁷

Vertical legislation pertains to the specific areas which we study, and the instruments projected herein are further described in the directives.

a. Domestic Waste

The Waste Framework Directive No. 2008/98 defines waste management hierarchy as follows: 1. Waste Prevention, 2. Reuse, 3. Recycling, 4. Recovery, 5. Safe Disposal.

“According to the waste management hierarchy, waste management strategies should primarily focus on preventing waste generation at source. In cases where this is not possible, waste materials should be reused and recycled, or recycled if they cannot be reused. Non-recyclable waste materials should be used for recovery (e.g., energy recovery) purposes. Safe disposal of waste at incinerators or landfills should be the last resort in the waste management hierarchy. The title of waste includes, in addition to the Framework Directive, regulations pertaining to the regular storage of waste, transportation of waste, and special waste (e.g., batteries and power supplies, end-of-life vehicles, waste electrical and electronic equipment, packages and packaging waste).”⁵⁸

Turkey’s level of harmonization with the acquis with regard to domestic waste and noise pollution under its environmental policy can be followed in certain documents such as the EU Integrated Approximation Strategy (UÇES) and the Sector Operation Programme for Environment and Climate Action. Additionally, various plans were drafted to ensure alignment with EU environmental acquis and other international conventions (e.g., Basel Convention). Serving as the most important instruments in environmental acquis alignment, these plans comprise: Environmental Heavy Cost Investment Planning, National Integrated Environmental Adaptation Strategy, Solid Waste Master Plan, Waste Management Action Plan, and National Recycling Strategy and Action Plan.

Furthermore, the Sectoral Operational Programme documentation contains an in-depth evaluation in this regard.

⁵⁷ https://www.ab.gov.tr/fasil-27-cevre_92.html

⁵⁸ https://www.ab.gov.tr/fasil-27-cevre_92.html

The Environmental Heavy Cost Investment Planning document discusses the harmonization of waste management with EU legislation. The EU Integrated Approximation Strategy (UÇES) (2007-2023) was prepared with the aim of ensuring EU membership and alignment with the environmental acquis as well as the effective implementation of the legislation. In this framework, the costs of the environmental investments required for EU harmonization were calculated, according to which 80 per cent of the investments required in the area of environment must be made by the public sector and 20 per cent by the private sector. Efforts to update the UÇES are being continued by the Ministry of Environment and Urbanization.

Other than these two documents, the Solid Waste Master Plan, which was previously drafted, involves a waste management system in line with the EU in provincial municipalities outside metropolises.

Certain other previous documents such as the Waste Management Action Plan (2008-2012) prepared by the Ministry of Environment and Forestry in 2008, the National Recycling Strategy Document and Action Plan (2014-2017) prepared by the Ministry of Science, Industry and Technology, determines the instruments for implementing the recycling policy and should be evaluated in this framework.

The National Waste Management and Action Plan (2016-2023) was prepared in line with the national and EU acquis harmonization efforts, establishing the methods for individual sorting at source, recycling, recovery, and disposal of waste according to their types through analysing the current waste management situation in 81 provinces. Furthermore, the municipal waste management planning was prepared based on the objectives of the Regulation on the Landfill of Waste and the By-Law on Control of Packaging Waste.

b. Noise Pollution

With regard to the prevention of noise pollution, after the adoption of the European Commission recommendation in 2000, the Environmental Noise Directive No. 2002/49, also known as “END”, pertaining to the assessment and management of environmental noise was adopted by the European Parliament and Council on 25 June 2002. The Directive aims to “define a common approach intended to avoid, prevent or reduce on a prioritised basis the harmful effects, including annoyance, due to the exposure to environmental noise” as well as providing a basis for developing EU measures to reduce noise emitted by major sources.

In line with the primary aims of the Directive, END applies to noise to which humans are exposed, particularly in built-up areas, in public parks or other quiet areas in an agglomeration, in quiet areas in open country, near schools, hospitals and other noise-sensitive buildings and areas. The following instruments are envisaged by the Directive:

- a. Strategic noise mapping for major roads, major railways, major airports and urban agglomerations,
- b. Identifying action plans for the management and reduction of noise-related problems.

Most important noise action plan stages, starting from the outcomes of strategic noise mapping, are as follows:

- a. Addressing local noise issues by requiring competent authorities to develop action plans to reduce noise where necessary and maintain environmental noise quality where it is good.
- b. Developing a long-term EU strategy including objectives to reduce the number of people affected by noise.

The Directive does not determine directly binding limit values or mitigation measures to be incorporated into action plans, leaving such matters to the member states. Member States were obligated to prepare a strategic noise roadmap and noise action plan every five years, as noise can change over time for various reasons. The relevant levels of government must prepare action plans that determine the priorities in regions where the limit values for the settlements, major roads and railroads within their jurisdictions are exceeded or the regions determined based on a different criterion chosen by the member state. Noise maps and action plans should be prepared in places where the following conditions are met:

Agglomerations > 100,000 population

Major railroads > 30,000 trains/year

Major roads > 3 million vehicles/year

Major airports > 50,000 movements/year

Turkey's progress achieved so far in the area of noise pollution are demonstrated by the above-mentioned documents.

4.2.4 Local Administrations in Turkey and the EU Acquis

The EU has directly become one of the most important actors in local government reforms in Turkey. With regard to the EU harmonization process, the issues related to local administrations have been addressed in Progress Reports starting from 2005. A brief summary in this framework will be important in terms of the relationship between the acquis and local administrations.

The 2005 Progress Report addresses the issue of local administrations within the framework of public administration reform and its legal framework. Accordingly, there are concerns that the fact that the Basic Law of Public Administration, the nature of which is the most general among these laws, was returned for re-review to the Turkish National Grand Assembly by the President in 2004 and subsequently non-enacted will adversely affect local and regional policies in particular. Law No. 5393 on Municipality, Law No. 5216 on Metropolitan Municipalities, and Law No. 5302 on Special Provincial Administration, all of which can be considered as a part of the reform, were brought into force in 2004 and 2005. The Report indicates that the economic development of Turkey, which is defined as a centralist state, to ensure participation can only be achieved through decentralization in public administration. It is believed that the approach stipulated in enacted laws will facilitate the practice of partnership principles. However, the lack of any progress on the legal framework pertaining to the establishment of development agencies is considered to be a deficiency.

With regard to local administrations, the 2008 Progress Report addresses the Law No. 5747 on Establishing Districts in the Borders of Metropolitan Municipalities and Making Amendments in Some Laws, yet does not contain any evaluation concerning the purpose and implementing outcomes of the law, based on which it can be inferred that the said regulation was received positively. Some legal regulations adopted by the TGNA in 2008, aiming to increase revenues for local administrations were also received favourably in the Report. As with other reports, the Commission indicates in the Progress Report prepared for the year 2008 that no progress had been made with regard to the Basic Law of Public Administration, which aims for further devolution to local administrations.

The Report also includes determinations and recommendations on public engagement, mentioning that the citizens' assemblies established as one of the mechanisms to ensure public participation

carried out functional work in few cities and therefore needed to be extended and enhanced. It also recommends that local administrations further comply with the principles of transparency and accountability and emphasizes that greater effort should be made to enhance local administrations.

The 2009 Progress Report emphasizes that the local elections held on 29 March 2009 took place in a free environment with a participation rate of 85% but criticizes the low number of elected female mayors. According to the report, the functions of citizens' assemblies could not be enhanced and further devolution to local administrations for a democratic governance did not take place. The Report addresses the significance of transparency and accountability in local administrations, providing instances where such principles are not complied with. For example, it is indicated that the Access-to-Information Review Board turned to prosecution to file a criminal complaint against Ankara Metropolitan Municipality. It is also noted that progress on devolution to local administrations and enhancing local governance mechanisms had yet to be made.

The Report also makes evaluations regarding the public administration of which local administrations are a part. Accordingly, although certain changes were made during the period of this Report for delivering better public services, the issues in public administration still continued. The Report also addresses concerns regarding the implementation of the Law on Public Fiscal Administration and Control.

The 2009 Report also refers to the need to establish a personnel policy in public administration based on transparency, accountability, and merit and to reduce bureaucratic procedures in public services.

The 2010 Progress Report includes determinations and criticisms generally for public administration and specifically for local administrations, indicating that a committee from the European Congress of Local Governments visited Turkey to monitor whether the previous recommendations for local administrations had been taken into account. The Report wished to increase the financial resources allocated to local administrations and implement a transparent, accountable local government approach that allows for participation. According to the Report, the most significant deficiencies were the failure to establish strategic plans, performance criteria, project management, crisis management, environmental management and information technologies management at the local government level.

With regard to public administration, which is another point considered in the Report, it is stated that important steps had to be taken to increase the quality of basic public services, enhance transparency and accountability in management, and enhance e-government efforts. It is also indicated that the applicable rules in the establishment of municipal partnerships were not determined more clearly, leading to partisan/clientelist employment.

The 2011 Progress Report addresses the dependency on resources transferred from the central government due to failure to provide local administrations with sufficient own funds, indicating that further devolution to local administrations was not possible. It criticizes the failure to make the corrections, which were also mentioned in the recommendations adopted by the Congress of Local and Regional Authorities of the Council of Europe in 2007, that were requested for mayors and councillors to take political decisions without fear of judicial inquiry and the use of other languages than Turkish in public services. The report also describes the arrest of certain representatives and mayors elected in the Southeast Anatolia Region as a problem. It is also the first time where evaluations regarding local administrations were directly associated with the problems in East and Southeast Anatolia Regions.

Another recommendation adopted by the Congress of Local and Regional Authorities of the Council of

Europe on 24 March 2011 is also mentioned in this report, requesting that Turkey reviews its reservations on the European Charter of Local Self-Government and its obligations regarding the rules it has ratified. It is expected in the Council recommendation that action is taken for the signing and approving the Council of Europe Framework Convention for the Protection of Minority Rights and the Charter for Regional and Minority Languages.

First of all, with respect to the evaluations concerning public administration, the fact that the right to access information was constitutionally granted with the 2010 Constitutional amendment is received favourably. It is once again requested that accountability and transparency, which are key principles of good governance, are implemented, a way to achieve which is through the delivery of basic public services online in the form of “e-government”. It is also indicated that merit-based personnel policy is yet to be practiced and a strong bureaucratic structure is still maintained in public administration. The report also contains a lengthy evaluation regarding the Ombudsman Institution.

It is stated in the 2012 Progress Report that no progress had been made on further devolution to local administration as a result of failure to give due consideration to the principle of decentralization. It is stated that a significant portion of the competences of local administrations particularly in urban regeneration practices and urban planning issues were transferred to the central government pursuant to Decree Laws.

It is mentioned in the report that citizens’ assemblies were yet to be extended and operating efficiently. Requests are once again made for the local use of languages other than Turkish, which was particularly elaborated in the 2011 Progress Report, and signing the Convention which will allow for such an opportunity. The report once again brings to the agenda the problems concerning the works of local administrations in East and Southeast Anatolia.

With respect to public administration, the establishment of the Ombudsman Institution pursuant to the enactment of the relevant law is received favourably in the Report. It is indicated that while a series of legal regulations had been introduced to modernize public administration, the required corrections for public administration were still not fully implemented. The report states that fiscal management and auditing has been enhanced, while also raising concerns regarding the independence and efficiency of Court of Accounts audits, which are a means of external audit.

The Report states that certain ministries had been reorganized, during which units to enhance the exploitation of European Union Projects were established.

According to the 2013 Progress Report, the government did not adequately exchange opinions with stakeholders regarding the adoption of key policies and legislation. For example, it is indicated that the Government acted alone in the drafting and entry into force of Law No. 6360. The Report emphasizes that despite the limited progress made regarding devolution to local administrations, the scope of municipal jurisdiction was extended pursuant to Law No. 6360, therefore partially covering the criticism of the Council of Europe that certain small municipalities had poor public service delivery opportunities. On the other hand, the report also criticizes the failure to fulfil the recommendations of the Council of Europe regarding the reinforcement of municipalities through devolution or increasing their own revenues. With regard to eliminating Turkey’s reservations on the European Charter of Local Self-Government, it is mentioned that there is hope to reach a compromise among political parties

within the period of this Report. Again, the fact that there are discussions, although non-binding, regarding the introduction of an elected governorship system is also received favourably in the Report. The Commission once again criticizes in the 2013 Progress Report that no official action was taken regarding the legalization of using languages other than Turkish, and particularly Kurdish, in public service delivery which had been recommended by the Congress of Local and Regional Authorities of the Council of Europe. It is claimed in the Report that the arrest and detention of locally elected mayors and councillors with ties to BDP (Peace and Democracy Party) through investigations associated with KCK (Kurdistan Communities Union), which is considered as the urban formation of PKK (Kurdistan Workers' Party) which is on the EU terrorist list, will affect regional and local democracy adversely.

On the other hand, the Report indicates the need to make an effort to increase transparency and accountability across all public institutions, recommending enhancing external audit as well as fiscal management and audit.

The 2014 Progress Report refers to local administrations under the titles "Democracy and the Rule of Law" and "Public Administration". It is mentioned that in 2012, the first local elections after the redetermination of the bounds of metropolitan municipalities and the expansion of the scope of their competence pursuant to the amendment to the Law on Metropolitan Municipalities were held on 30 March 2014; however, no progress had been made in this period regarding devolution to local administrations. This Report also includes complaints that the non-implementation of efforts to provide a legal basis for public service delivery in languages other than Turkish – particularly in Kurdish – as recommended by the Council of Europe. Again, the Report remarks that very limited progress had been made on fiscal decentralization and the share of local administrations in state income and expenditure remained under 10% in 2013.

The 2015 Progress Report contains general views of public administration. The Report emphasizes the existence of a strong public service and management capacity in Turkey as well as the lack of political and administrative efforts towards an extensive public administration reform. The Report requests that Turkey adopts a modern and integrated information system that guarantees the principles of merit in particular, and more transparent methods of recruitment, promotion and dismissal.

As in the 2015 Report, the 2016 Progress Report also contains general determinations on public administration under the title "Public Administration Reform", but no evaluation regarding local administrations.

Turkey 2018 Report emphasizes that Turkey still does not have a comprehensive public administration reform strategy and while there are various planning documents and sub-strategies relating to different aspects of public administration reform, the lack of political support and administrative ownership hinders comprehensive reform efforts. It indicates the need to set up an administrative unit with a legal mandate to coordinate, design, implement and monitor public administration reform. The Governance sub-heading of the Report criticizes the ongoing detention or arrest under terrorism-related charges of elected representatives and municipal executives in the East and Southeast, and the appointment of trustees, indicating that such circumstances further weakened local democracy when considered within the framework of the European Charter of Local Self-Government to which Turkey is a party.

Turkey 2019 Report addresses the need for a comprehensive public administration reform strategic frame in which fiscal management is also covered. It criticizes the lack of various planning documents and sectoral policy documents on different aspects of public administration reform, and repeats its criticisms regarding local democracy in the 2018 Report.

4.2.5 Domestic Waste in Progress Reports

The 1998, 1999, 2000 EU Progress Reports basically highlighted that the national legislation is quite different than the EU Acquis particularly in terms of standards, monitoring requirements, assessment methods, and implementation, indicating that there was no progress in this regard.

The 2001 Progress Report determined that over ninety per cent of domestic waste was illegally dumped and uncontrollable waste, compliance with which required significant effort. The 2002 Report indicated there was not any progress. The 2003 Progress Report determined that the Turkish legislation was aligned with the Acquis to a certain extent with regard to waste management, but further effort was required for transposition and implementation.

The 2004 Progress Report mentioned that efforts were required for the transposition of the Acquis and coordination and capacity in this regard. The 2005 Report discussed the lack of an action plan while emphasizing that many areas of waste management had largely been harmonized with the Acquis.

The 2006 Progress Report emphasized that the transposition of the Acquis on Waste Management had reached an advanced level, within the scope of which the Waste Framework Directive had been harmonized. The main criticism in the 2007, 2008 and 2009 Reports involved the absence of a national waste management plan for Turkey, further determining that there had been no progress towards landfill and incineration.

The 2010 Progress Report emphasized that a national waste management plan had been adopted for the 2009-2013 period and the Acquis harmonization efforts continued. The 2011 Report indicated that the revision of the waste legislation, largely in line with the provisions of the new EU Waste Framework Directive, had begun with the adoption of legislation on solid waste, wastewater tariffs, waste incineration, packaging waste and the inspection of end-of-life vehicles. It also indicated the need for local and regional plans in addition to the national waste management plan.

The 2012 and 2013 Progress Reports emphasized the ongoing efforts towards bringing landfill facilities to EU standards and improving the management of hazardous waste. They also indicated that the sorting and recycling capacity had been increased in Turkey, finally highlighting that Turkey's waste management plans were expected to meet the requirements of the EU Waste Framework Directive.

The 2014 Progress Report also emphasized that efforts towards bringing landfill facilities to EU standards had been ongoing and the capacity for sorting, recycling, and treating medical waste had been increased.

The 2015 Progress Report stated that a national recycling strategy and action plan were adopted by the Higher Planning Council to ensure alignment with the Waste Framework Directive, work had continued to bring waste treatment facilities up to EU standards, and sorting and recycling capacity

had increased. It also indicated that the requirement to prepare and implement waste management plans, stemming from the EU Waste Framework Directive, had not been met.

The 2016 Progress Report also indicated that works had continued to bring waste treatment plants up to EU standards, and waste sorting, recycling and medical waste treatment capacity had increased. The emphasis for the need for a local and regional waste management plan in every report since 2011 was repeated in this report, as well as the previous determinations in the 2018 Turkey Report.

The 2019 Turkey Report determined that Turkey had adopted a strategy promoting a zero waste management approach, efficient use of natural resources, landfilling reduction and increased recycling and reused. It highlighted the legislation introducing a ban on the free distribution of lightweight plastic bags and indicated that efforts continued to bring waste treatment plants up to EU standards. It also emphasized that alignment and capacity for sorting, recycling and medical waste treatment had increased, but the mechanisms to promote recycling and the prevention of waste generation remained limited.

4.2.6 Noise Pollution in Progress Reports

The 1999 Progress Report mentioned compliance with noise control for the first time. Between 1999 and 2003, Progress Reports did not contain any evaluation on the issue of noise. The 2003 Progress Report indicated that some limited steps had been taken regarding the adoption of legislation on noise and the development of administrative capacity, and legislation relating to noise emissions from outdoor equipment and household appliances had been adopted. It was indicated that no progress had been made in 2004.

As with the environmental chapter, 2005 is a milestone in terms of noise pollution. Accordingly, the level of harmonization had been advanced due to the adoption of the implementation regulation on the evaluation and management of environmental noise. The 2006 Progress Report indicated that efforts regarding noise issues had continued.

All Progress Reports between 2007-2016 emphasized that alignment had been ensured and other preparations had been continuing, determining that it was an early stage for preparing and mapping noise action plans.

2016, 2018 and 2019 Progress Reports indicated that the preparation of noise maps and local noise action plans had started.

4.3 Domestic Waste in National Legislation

According to Law No. 2872 on Environment, domestic waste is waste from places including houses, businesses, industrial and picnic areas that are not included in the scope of hazardous and harmful waste. According to the Law, hazardous waste is waste that cause destruction of ecologic equilibrium and natural composition of human beings and other living beings by having adverse effects in physical, chemical and/or biological terms; and materials contaminated by such waste. In this framework, domestic waste is the most fundamental element of municipal service.

The issue of waste, which is among the most basic elements of municipal service areas, is a mandatory duty for municipalities. Although Law No. 5393 does not stipulate mandatory or voluntary division of duties, solid waste services are one of the mandatory services based on Article 14/a of the said Law.

According to Law No. 5216 on Metropolitan Municipality, the duties of metropolitan municipalities include “except for the collection of solid waste at origin and the transport of such waste to the processing plant, providing services for the recycling, storage and disposal of solid waste and excavated soil, establishing or causing to establish, operating or causing to operate facilities for the purpose; providing services concerning industrial and medical waste, establishing or cause to establishing, operating or causing to operate facilities for the purpose and making the necessary arrangements in this regard”

The most recent regulation worth noting in Turkey is the Zero Waste Regulation issued by the Ministry of Environment and Urbanization in the second half of 2019.

“Zero Waste is a goal defined as waste management philosophy that involves preventing the wastage, using the resources more efficiently, reviewing the reasons for waste formation, preventing or minimizing waste formation, and collecting and recovering waste at source separately.”⁵⁹

4.4 Prevention of Noise Pollution in National Legislation

The Regulation on Assessment and Management of Environmental Noise has been fully harmonized with the ‘Environmental Noise Directive’ 2002/49 of the EU. This Regulation introduces noise limit values for transport (roads, railway, airway, maritime lines), industrial plants, worksite activities, recreation resort, atelier, production workshop, business and similar activities and assigns municipalities with various duties and powers.

Establishing the concepts of noise mapping and action plan relating to the noise problem for the first time, the Regulation introduced the obligation that noise maps and action plans be required as part of a plan annex to Environmental Plans, Master Plans and Implementation Plans and taken as basis for the decisions under the plans.

4.5 Role of the Central Government in Domestic Solid Waste Policy

The central government, which is the Ministry of Environment and Urbanization, is the most fundamental actor in both policy areas. Although domestic waste is part of municipal services, a significant part of municipalities is lacking in terms of investment and capacity and therefore the Ministry maintains its role as a leader in this regard.

Pursuant to the Zero Waste Management Regulation issued on 12 July 2019, the Ministry of Environment and Urbanization determines the plans, programmes, policies and objectives regarding the waste management system. The Zero Waste Management Project is an important awareness-raising campaign regarding the sorting of different waste types.⁶⁰ According to the Regulation, the Ministry is responsible for preparing/causing to prepare, updating/causing to update, ensuring the nationwide and local announcement of, and publish the Zero Waste Management Action Plan. The

⁵⁹ <https://sifiratik.gov.tr/sifir-atik/sifir-atik-nedir>

⁶⁰ <https://sifiratik.gov.tr/>

responsibilities of the Ministerial provincial directorates as well as local administrations have been defined with regard to the Zero Waste management system. The project has been continuing in Turkey in coordination with the Ministry of Environment and Urbanization and municipalities.

4.6 Role of the Central Government in the Prevention of Noise Pollution Policy

Despite it being a new public policy, significant progress has been made on the prevention of noise pollution. Environmental noise audits are carried out pursuant to the Regulation on the Assessment and Management of Environmental Noise, within the framework of which the power to audit alignment with the Environmental Law provisions is held by the Ministry of Environment and Urbanization and its provincial directorate and can be transferred by the Ministry to municipalities having established environmental audit units. Various municipalities visited during the field study were authorized by the Ministry.

In order to eliminate implementation problems where there is delegation of powers, the Ministry provided municipalities with guidance on implementation through provincial directorates by preparing the Environmental Noise Measurement and Evaluation Guide⁶¹ regarding noise in 2011.

Various capacity enhancement projects are carried out under with municipalities on noise mapping and action plans under the management and coordination of the Ministry of Environment and Urbanization. As part of such projects, noise mapping was carried out for the agglomerations in a total of 46 provinces⁶² by the end of 2018.⁶³

Among the municipalities that were visited, Konya and Manisa Metropolitan Municipalities have completed their environmental noise action plans whereas Gaziantep MM is on the verge of finalizing preparatory works for the action plan. Preparation efforts for a noise action plan still continue in Izmir and Eskişehir MM.

It was observed that a significant amount of project activities had been carried out and implemented with the initiative of the Ministry. Such projects focused on capacity building and involved holding various trainings on noise mapping and action plan preparation, data collection, noise mapping, determining problematic areas, choosing control measures, and preparation of action plans. According to Ministerial data, approximately 250 people were trained in 66 municipalities. Important sources were prepared as a result of these projects.⁶⁴

4.7 Role of Central Governments in Domestic Waste Policy

According to the Environmental Law, domestic waste is waste from places including houses, businesses, industrial and picnic areas that are not included in the scope of hazardous and harmful waste. According to the Law, hazardous waste is waste that cause destruction of ecologic equilibrium

⁶¹<https://webdosya.csb.gov.tr/db/cygm/icerikler/cevresel-gurultu-olcum-ve-degerlend-rme-klavuzu-20180209145104.pdf>

⁶² The provinces: Istanbul, Bursa, Izmir, Ankara, Kocaeli, Antalya, Konya, Malatya, Adana, Adiyaman, Balıkesir, Elazığ, Erzurum, Eskişehir, Gaziantep, Kahramanmaraş, Kayseri, Manisa, Mersin, Sakarya, Samsun, Sivas, Trabzon, Diyarbakır, Bolu, Afyonkarahisar, Amasya, Aydın, Batman, Bingöl, Çorum, Denizli, Edirne, Hatay, Karabük, Karaman, Kütahya, Mardin, Muğla, Ordu, Rize, Şanlıurfa, Tekirdağ, Tokat, Uşak and Van.

⁶³ Source: Ministry of Environment and Urbanization.

⁶⁴ Ministry of Environment and Urbanization: Noise Control Measures Handbook, Noise Mapping (for Required Data) Guide, Document Containing Useful Information on Noise Action Planning, Noise Mitigation Measures Catalogue

and natural composition of human beings and other living beings by having adverse effects in physical, chemical and/or biological terms; and materials contaminated by such waste. In this framework, domestic waste is the most fundamental element of municipal service.

The issue of waste, which is among the most basic elements of municipal service areas, is a mandatory duty for municipalities. Although Law No. 5393 does not stipulate mandatory or voluntary division of duties, solid waste services are one of the mandatory services based on Article 14/a of the said Law.

According to Law No. 5216 on Metropolitan Municipality, the duties of metropolitan municipalities include “except for the collection of solid waste at origin and the transport of such waste to the processing plant, providing services for the recycling, storage and disposal of solid waste and excavated soil, establishing or causing to establish, operating or causing to operate facilities for the purpose; providing services concerning industrial and medical waste, establishing or cause to establishing, operating or causing to operate facilities for the purpose and making the necessary arrangements in this regard”.

Metropolitan municipalities usually deliver solid waste services through various organizations generally within the body of the Division of Environmental Protection and Control, Waste Management Departments, Waste Management Branches as well as Zero Waste Divisions.

Municipal working principles are determined by regulations which also determine the duties, powers and responsibilities of such departments as the Department of Environmental Protection and Control or Waste Management. Such regulations also contain information on personnel, working arrangements and work flow diagrams.

The duties, powers and responsibilities and working principles and procedures are determined according to said regulations, including to prepare and ensure the implementation of the Integrated Solid Waste Management Plan across the province, site selection for the assessment and disposal plant, intermediate storage centre, sterilization facilities, etc. to be built for waste management purposes, to complete the planning processes and project preparatory works regarding allocation and environmental impact assessments, to make such facilities ready for service and take or cause to take measures to prevent the risks that may adversely affect environmental and human health during construction. Metropolitan municipalities have limited power with regard to waste management and work based on the principles of accountability, practical equality, efficiency in the use of municipal resources, and productivity.

For example, Kahramanmaraş MM Integrated Waste Assessment, Recycling and Disposal Plant receives 650 tons of domestic waste daily, as the domestic solid waste from seven of the 11 districts of the province are transferred to this plant. The plant has a Preliminary Sorting Plant, Leachate Treatment Plant, Biogas Units, and Power Plant.

Additionally, municipalities have been continuing their works under the Zero Waste Project initiated under the leadership of the Ministry of Environment and Urbanization.⁶⁵ The works of the Ministry of Environment and Urbanization on zero waste are extremely explanatory and as can be followed from

⁶⁵ For the Zero Waste Guide for Municipalities, see <https://sifiratik.gov.tr/content/files/uploads/30/belediye.pdf>

the relevant website, play an important role in enhancing public awareness of this subject. In this context, Gaziantep MM has prepared a promotional film to raise awareness of this subject.⁶⁶

A significant part of municipal infrastructure investments for solid waste has been generated from projects. From this perspective, the international projects carried out by each municipality appear to be extremely important.

With respect to municipalities' solid waste legislation and level of implementation, there is a division of duties in practice in terms of the collection, transport and disposal of solid waste and there are no problems experienced in this regard particularly between metropolitan and district municipalities. However, according to the data obtained, each province has different expectations, applies different methods and has different service standards. There is a solid waste disposal facility in the metropolitan municipalities visited as part of the field study.

4.8 Role of Local Administrations in Prevention of Noise Pollution Policy

The practical duties of municipalities regarding noise pollution and the relevant process begins with public complaints about noise. Accordingly, an on-site noise measurement is carried out by gathering information on the complaint site under the legislation and the delegation of power from the Ministry of Environment and Urbanization to Municipalities, checking whether limit values have been exceeded or not. A certain period of time is allowed to ensure the provision of necessary isolation, insulation works, etc., and administrative sanctions are imposed in the event of failure to resolve the complaints.

Acknowledging that they were political institutions, municipalities emphasized in the interviews the inapplicability of noise-related penalties, as municipalities prefer to impose a more affordable amount of fine pursuant to the Law on Misdemeanours rather than those under the Environmental Law.

It is mandatory to establish various units in municipalities to which powers related to noise pollution have been delegated by the Ministry of Environment and Urbanization. In these units, it is mandatory to establish an Environmental Inspection Unit, to designate at least two personnel with the expertise (A1/A2 Training Programme covering Basic Acoustics), the principles of which have been determined by the Ministry, and ensure that at least one of the personnel holds a bachelor's degree and the other an associate or high school or an equivalent degree; and to have available the measurement equipment in line with the standards introduced under the regulation. The majority of municipalities that were visited had such a capacity. The personnel who have received training as a result of EU and Ministerial projects in particular had the adequate qualifications and capacity, which demonstrates that the cooperation and coordination mechanisms are also well-functioning.

In the stage of planning new housing areas, municipalities must also take into consideration the noise exposure categories set out in the Regulation. The visited municipalities had awareness and carried out practices in this regard.

Noise mapping is carried out to establish the noise problem of a certain region; demonstrate whether any limit values in force have been exceeded; determine the number of population, housing, schools

⁶⁶ See: <https://www.youtube.com/watch?v=Vlw5zFIU60c>

and hospitals within the inspection site that are affected by noise; and prepare action plans to ensure that necessary measures are taken.

Municipal duties regarding the preparation of action plans that include the necessary control measures are as follows:

- To cooperate and coordinate with the central and provincial organizations of the Ministry of Environment and Urbanization to determine the agglomerations in which noise maps will be prepared within municipal borders and adjacent areas,
- To collect, and make available to the institutions and organizations in charge of noise mapping within the framework of the principles to be determined, all data required for noise mapping, except for noise sources, for agglomerations within municipal borders and adjacent areas,
- To prepare or cause to prepare separate noise maps for areas where noise sources are located in agglomerations, such as roads, tramline and aboveground metro line traffic, ports, industrial plants and recreation facilities, for which a noise map will be prepared within municipal borders and adjacent areas,
- To prepare or cause to prepare action plans including control measures in cooperation with relevant institutions by taking into consideration the outcomes of the noise maps that have been prepared,
- To make the action plans prepared for agglomerations within municipal borders and adjacent areas publicly available,
- To inform the public of the final status of the noise maps and action plans prepared for agglomerations within municipal borders and adjacent areas and to send such plans to the Ministry of Environment and Urbanization.⁶⁷

It is necessary in Turkey to prepare noise maps in areas for which principles have been laid down in the regulation in line with the EU Directive, and formulate action plans based on the outcomes of the noise maps. Formulation of strategic noise maps and noise action plans in accordance with their results, and informing the public have been absorbed at the municipal level as required by the Environmental Noise Directive of the European Union.

4.9 Level of Local Administrations' Implementation of Solid Waste Policies/Prevention of Noise Pollution Policies

4.9.1 Key Principles, Objectives, Procedures and the EU Acquis

The level of municipal alignment with the EU Acquis varies in different service areas. Since the area of environment has significantly more specific techniques and standards and defined key principles and objectives, the environmental legislation is aligned with the EU Acquis. On the other hand, municipalities can occasionally have difficulty in associating said principles and objectives with the EU Acquis. Although it is acknowledged that the relevant national legislation in such an extremely technical area as the environment is directly taken from the EU Acquis, municipal staff stated that they did not have adequate knowledge of the EU Acquis. Therefore, due to the lack of awareness of the EU

⁶⁷ Source: Data from the Ministry of Environment and Urbanization.

Acquis, municipal staff failed to clearly establish a link between the key principles and objectives which they know with the acquis.

With regard to the EU Acquis, municipalities act in line with the spirit of the principles and procedures of the environmental policy, as well. Furthermore, the procedures of participation, cooperation and subsidiarity are also implemented, particularly among the central government and municipalities and especially in the areas of cooperation, solid waste and noise pollution. The central government carries out training and informative activities in this regard through projects. The reason that the central government and municipalities cooperate with regard to solid waste and noise pollution is functional need. As solid waste and noise pollution require significant amounts of infrastructure and financial source, cooperation has become an important necessity for municipalities.

EU Policies are implemented through primary and secondary legislation. The policies on domestic waste management and noise pollution are demonstrated in the alignment table. In this report, the issue that requires addressing is the alignment of the legislation in Turkey which is shown in the annex.

The Sectoral Operational Programme document, pursuant to which EU Policies are implemented, does not have an easily traceable language nor is it comprehensible for policymakers and practitioners, which makes it difficult to absorb the relationship of the EU Acquis with national legislation and municipalities in environmental issues.

In Turkey, it is clear that the EU Acquis is not generally known, or less known in some service areas, by local administrations. Two of the lesser-known areas are domestic waste and noise pollution, the main reason for which is that the national legislation is translated from EU Directives. However, the fact that the legislation is a translation of the relevant EU Directives does not indicate that the EU Acquis has been absorbed or comprehended by municipalities. The reasons for this are discussed in the following sections on the basis of the determinations obtained from the field study.

4.9.2 Some Barriers to the Localization of the Acquis

Solid waste services, which is an extremely broad area among municipal activities, was limited to domestic waste services under the research. Accordingly, the definition of solid waste services include except for the collection of solid waste at origin and the transport of such waste to the processing plant, providing services for the recycling, storage and disposal of solid waste and excavated soil, establishing or causing to establish, operating or causing to operate facilities for the purpose; providing services concerning industrial and medical waste, establishing or cause to establishing, operating or causing to operate facilities for the purpose and making the necessary arrangements in this regard. The collection and storage, recycling, and disposal of domestic waste can be classified under both urban infrastructural facilities and environmental protection policies and practices. Municipal organizations represent the implementation of these two policy areas.

While on one hand, municipalities build an urban infrastructure to provide a decent, healthy and orderly life in terms of domestic waste service delivery, it is also critical to prevent environmental pollution and collect, store and recycle solid waste to improve the quality of life of urban residents. Within the context of urban infrastructure, the existing land development scheme clearly poses a significant barrier to harmonizing the issue of waste management with the EU.

Duties and powers related to domestic waste services is shared among metropolitan municipalities and metropolitan district municipalities, in the framework of which solid waste are collected by district municipalities and stored and disposed of by metropolitan municipalities. In terms of solid waste collection services, a significant portion of services have been privatized while a movement to re-municipalize such services has also begun. While the fact that duties, powers and responsibilities in the waste management system in Turkey are shared is considered as an important clarity, municipal staff opinions indicated that the management of waste should be restructured under by a single entity.

The issue of noise pollution has freshly become a point of interest for municipalities and the history of studies on this subject is quite recent. However, significant progress has been made in this regard.

The Turkish legislation on solid waste and noise pollution is annexed to the report. There are some practical problems, as the legislation is aligned with the EU Directives, i.e., the fact that municipality was not taken into account when trying to localize the EU Acquis. The legislation prepared within the framework of EU harmonization in Turkey can only be integrated with the fact of local administrations from the bottom-up. This report aims to offer opinions on the better establishment of the relationship between the legislation and the acquis by taking into consideration the existing structural and functional status of municipalities.

4.9.3 Central and Local Government Relations

The central government and municipalities act in coordination with regard to domestic waste and noise pollution, since municipalities require assistance from the Ministry in relevant policy areas due to their concrete functional needs. Particularly, the fact that both areas require a significant infrastructure by nature is another aspect of such a request.

With regard to domestic waste, the Ministry of Environment and Urbanization has implemented a Zero Waste Project, which did not envisage any coordination mechanism among municipalities. Therefore, although EU principles, the objectives of the Zero Waste Project and municipal duties align to a significant extent, there is an obvious and important need to develop coordination and partnerships in this regard.

Coordination is also a problem for other public policies in Turkey. In this context, it would be misleading to reduce such a problem solely down to domestic waste. On the contrary, the central government has assumed an important role which it has been successfully practicing in the area of domestic waste and, particularly, noise pollution which are two areas in which powers and responsibilities are clear.

4.9.4 Lack of Municipal Capacities

4.9.4.1 Financial Capacity

In Turkey, lack of sufficient sources and finance is the most important problem for municipalities. The urgency of enhancing the financial structures of municipalities is evident. In the interviews, municipalities stated that they expected further support from the central government in creating resources in this regard, acknowledging the fact that solid waste and noise pollution issues require significant infrastructural investment.

4.9.4.2 Organizational and Personnel Capacity

On the other hand, municipal organization and personnel are also lacking. The field study also showed that the municipal service and policymaking capacities had been increased as a result of the developments in the local administrative reforms since the 2000s.

Yet there are still problems of operational complications and labour peace arising from a lack of qualified personnel and distribution of employment as permanent, contractual and company staff. Almost all municipalities that were interviewed emphasized this problem and the need to formulate a national policy for its solution.

Employing both company staff and contractual personnel within the same unit also leads to significant problems in terms of service efficiency. It is required to enhance municipal financial structures and practice the principles of accountability and transparency.

The fact that mostly engineers work in the field of domestic waste and noise pollution is another issue. The municipalities visited as part of the field study indicated that while engineers were aware that their work was based on the EU Directive, they should not be expected to question the issue as a social scientist and when required, they consult the Ministry of Environment and Urbanization to resolve the relevant questions within the framework of national legislation. In this context, the Ministry of Environment and Urbanization has extremely competent capacity and coordination.

4.9.4.3 Capacity Required Due to Expansion of Boundaries

In Turkey, the metropolitanization policy was implemented pursuant to the law introduced in 2012. Pursuant to the Law No. 6360, metropolitan municipality boundaries were matched with the boundaries of the civil administration, overlapping the boundaries of thirty metropolitan municipalities with provincial borders, as had been done previously with Istanbul and Kocaeli. As a natural result of the law, special provincial administrations in the provinces that were made into metropolises were abolished. In addition to special provincial administrations, existing village and town municipal entities affiliated with metropolitan municipalities were also abolished after the 2014 local elections. In other words, village and town municipal entities within the civilian administrative borders of thirty metropolitan districts were abolished, and the villages became a part of their respective municipality as neighbourhoods and municipalities as a single neighbourhood under the name of 'town'. The transfer, dissolution and allotment commissions for municipalities and villages which were closed down and turned into neighbourhoods were prescribed in the said Law. In light of the data obtained from the field, this process was one of the most sensitive points of transformation.

As the service boundaries of metropolises were matched with provincial borders, massive areas were included in metropolitan service areas. From this aspect, problems came up with regard to the performance of such services without increasing metropolitan revenues at the same rate, which required a new capacity and organization model. Although the municipalities that were visited expressed problems related to this issue, municipal administrators stated that this issue would be resolved over time.

Although increased budget, efficient and effective use of resources, and ability of handling services across the province are considered to be important achievements of the metropolitanization policy,

the size of service areas that increased as a result of metropolitanization led to inadequate service delivery, supervision, budget, staff, and machinery and equipment. Task sharing and coordination issues among metropolitan and district municipalities and difficulties faced by metropolitan municipalities due to lack of investment by district municipalities in service delivery to rural areas, as well as high expectation of citizens from metropolises, should be noted as significant problems. It is also clear that municipalities have been experiencing problems due to the boundary expansion policy.

There is clear need to enhance service standards, which can be formulated in line with the EU Acquis in the areas of solid waste and noise pollution, in order to ensure the efficiency, productivity and fast supervision of services. In this framework, metropolitan and district municipality services and duties should be redefined; the positive jurisdictional dispute in services should be eliminated; the methods for distributing metropolitan municipality services and investments across provinces should be improved; and criteria should be set for the rate of investments for provinces. Additionally, the job descriptions of the provincial organizations of the Ministry of Environment and Urbanization should be reconsidered.

4.9.5 Lack of Knowledge/Information/Awareness of EU Principles and Objectives and Training Needs

Metropolitan and district municipalities directly practice the national legislation with regard to domestic waste and noise pollution. The municipal staff stated in the face-to-face interviews that the legislation was transposed from EU Directives and that they knew the relevant legislative articles. However, it is not possible to state that municipal employees have full knowledge of neither EU Directives nor EU practices. Very few municipalities stated that they were aware of such practices, but had not prepared a detailed document or carried out a technical inspection. Those who conducted on-site technical inspections seemed to be far from having the requisite skills to align the practice with the directives.

In brief, it was determined as a result of the visits that municipalities were aware of EU rules, norms and standards but not to an adequate extent.

Municipal staff agreed that training and technical inspection facilities should be increased to achieve adequate knowledge and experience, the training need for which was clearly determined. It was also stated that the nature of the training should involve comparing the characteristics of the EU Acquis/National Legislation and the relevant local service.

4.9.6 Enhancing Public Awareness and Culture of Environment

One of the most critical aspects of environmental issues is environmentally conscious citizens. Based on the fact that the issues of sorting or noise are a matter of training and culture, municipalities offer awareness-raising training in kindergartens and elementary schools while some municipalities offer such training to housewives or immigrants, which can be perceived as a significant practice for municipalities to achieve EU norms and standards.

The training provided by the visited municipalities kindergarteners and primary schoolers, in particular, is in line with the objectives and principles of the acquis. The materials, and particularly colouring books, handbooks, brochures and booklets, distributed by each metropolitan municipality according to their respective structure and principles as part of the training can be considered as valuable

services. Additionally, the relevant Ministry of Environment and Urbanization materials under the Zero Waste Project are also adopted by municipalities, some of which have harmonized such materials with their own. Within this context, the Zero Waste Project also clearly has an important and positive contribution to increasing awareness.

4.10 Conclusion and Policy Recommendations

There is an apparent need to enhance and improve service standards relating to municipal domestic waste management and prevention of noise pollution in Turkey. Yet these standards can only be enhanced on the basis of and to the extent of technical and financial structures of local administrations.

Harmonization of waste management, which has become prominent in Turkey with the EU harmonization process, has required the most expensive technical infrastructure in the environmental sector. As required by the EU harmonization process, municipalities are responsible for delivering environmentally sensitive waste management services to their citizens. However, there are problems arising from their lack of capacities with regard to the definition and regulation of such a responsibility.

It is aimed to establish a waste management system that ensures maximum waste minimization, sufficient number of recycling practices, and regular storage of minimum waste. In this direction, it is important to enhance joint service standards within the framework of EU Directives, based on various municipal realities. Turkey's efforts towards waste management harmonization along the EU harmonization process have been continuing. The Regulation on Waste Management, which was introduced in this context, indicated the consolidation of various regulations as well as reviewing practices. The most important point to address in this regard is the harmonization capacity of municipalities that will practice the national legislation.

It is acknowledged that the amount of domestic waste collected in Turkey, in particular, has increased proportionately with the population, and the rate of unsanitary disposal as well as the amounts sent to landfills have increased, as well. In addition to such an improvement, as recycling and recovery are practiced in EU countries at a high rate, such countries aim to build a circular economy by abandoning the landfill approach. This however is not congruent with the realities of Turkey where the recovery rate is still incomparably lower than the average rates in EU countries, indicating that the problem is at a macro level.

Despite all of the above, metropolitan municipalities are more successful than other municipalities in terms of waste management. In addition to capacity issues, municipalities also clearly need a simplification to facilitate their implementation of the legislation which is technical and complex. Municipal services that have particularly absorbed EU principles, objectives and goals can only be realized through service standards determined within this framework, as proven by the examples in European countries.

The national legislation is fully aligned with the EU Acquis in the area of noise pollution. Such an alignment, which is nearly at one hundred per cent, does not come to mean that the noise pollution policy is locally practicable as, after all, the matter of noise pollution in Turkey was learned from the EU. While it is still early to see practical outcomes as both noise action plans and noise maps have been formulated for the first time, they need to still be monitored and assessed in practice.

Policy Recommendations

1. Municipal capacities should be increased. There is a clear need for improvement in financial, organizational, and staff policy terms.
2. Poor investment planning should be avoided. Poor project management and procurement capacity prevents municipalities from absorbing the Acquis.
3. The municipal staff should be further qualified and receive continuous training on the EU Acquis. The municipal staff knowledge of the Acquis is ambiguous, complex, and low-profile.
4. Municipalities should make use of external expertise in the localization of the Acquis.
5. Public awareness of the relevant policies should be increased.
6. Municipalities should promote participatory policies, i.e., strive to foster a waste culture in the society and increase awareness-raising activities.
7. The deficiencies of municipalities in data collection and preparation should be eliminated. Although the data on waste management is solid, it is not at international/comparable standards.
8. There should be improved expertise on municipal resources and funding mechanisms.

ANNEX 1: Legal Framework Relating to Waste Management⁶⁸

Relevant Law / Regulation	Relevant Article	Title	Substance
Environmental Law No. 2872	2	Definition of Domestic Waste	Solid waste from places including houses, business offices, industrial and picnic areas that are not included in the scope of hazardous and harmful waste.
Environmental Law No. 2872	11		Waste production and prevention or reduction of its damages and recycling of waste and collection of recycled waste at the source is the basis. The principle related to preparation of waste management plans shall be arranged with the regulation to be issued by the Ministry. Waste which cannot be recovered shall be disposed with the appropriate methods, determined in regulations. Metropolitan municipalities and municipalities shall be responsible for establishment of domestic solid waste disposal facilities, operating them or having them operated. Those, benefiting from this service and/or those to benefit shall contribute to investment, maintenance, and improvement expenses to be made by the liable administrations. From those, benefiting from the said service, waste collection, transportation and disposal fee shall be charged according to the tariff to be determined by the municipal council. Fees, collected in accordance with this paragraph, shall not be used apart from the services related to solid waste.
Law No. 5393 on Municipality	14.a	Definition and Form of Delivery of Services	Shall provide or cause to provide environment and environmental health, sanitation and solid waste services.
Law No. 5393 on Municipality	15.g	Powers and Privileges	It is under the authority of municipalities to provide or cause to provide all services relating to the collection, transport, sorting, recycling, disposal and storage of solid waste.
	67	Outsourcing of Services	By a resolution of the municipal council in municipalities, and of the competent organ in municipalities' affiliated entities, the following services may be awarded by tenders to third parties for a term not to go beyond the end of the sixth month following the date of the upcoming nationwide local elections: ... services relating to solid waste facilities ...
Law No. 5216 on Metropolitan Municipalities	7.i	Duties of Metropolitan Municipalities	In accordance with the principle of sustainable development, ensure the protection of the environment, agricultural land and water basins; plant trees; gather polluting businesses, recreational facilities and other businesses that have impact on public health and environment in specific places in the city; designate storage areas and sales points for building materials, scrap materials, and storage areas for

⁶⁸ The table is prepared by the author.

Relevant Law / Regulation	Relevant Article	Title	Substance
			excavated soil and rubble, sand and gravel, places for the sale and storage of wood and coal; take necessary measures to prevent environmental pollution in such areas and places and during transport; draw up or cause to draw up the metropolitan area's solid waste management plan; except for the collection of solid waste at origin and the transport of such waste to the processing plant, provide services for the recycling, storage and disposal of solid waste and excavated soil, establish or cause to establish, operate or cause to operate facilities for the purpose; provide services concerning industrial and medical waste, establish or cause to establish, operate or cause to operate facilities for the purpose; collect or cause to collect waste from maritime vessels, treat such waste and make the necessary arrangements in this regard
	7.b. [7.z.b]	Duties of District Municipalities	To collect solid waste and transport such waste to processing plant in accordance with the metropolitan solid waste management plan.
Law No. 5355 on Unions of Local Governments	4	Establishment of Union of Local Governments	Where required by those projects relating to solid waste management and infrastructure services of similar nature as well as those concerning the protection of environment and ecological balance, the President may decide that the relevant local administrations must become members to the Union previously formed for this purpose.
Regulation on Waste Management of the Ministry of Environment and Urbanization	4	Definitions	Defines intermediate storage facility, waste delivery centre, separate collection, waste management, waste management plan.
Regulation on Waste Management of the Ministry of Environment and Urbanization	8	Duties and Responsibilities of Municipalities	<p>Within the framework of their responsibilities, municipalities shall establish/cause to establish and operate/cause to operate waste treatment facilities, and to obtain/cause to obtain environmental licenses for relevant facilities,</p> <p>In the context of waste management, carry out or contribute to awareness-raising and training activities together with the parties to whom this Regulation imputes responsibility,</p> <p>Ensure the periodical training and medical check-up of personnel in charge of waste management, take every measure and make every arrangement including occupational risk prevention and training and information as well as providing necessary equipment and materials, carrying out works to make health and safety measures compliant with changing circumstances and improving the current situation, and taking other protective and preventive measures,</p>

Relevant Law / Regulation	Relevant Article	Title	Substance
			Keep record of vehicles used in the transportation of waste which they are in charge of managing, establish a vehicle tracking system, and provide the Ministry and provincial directorate with such records if so requested.
		Duties of Metropolitan Municipalities	<p>To comply with provisions applicable to all municipalities,</p> <p>To coordinate the drafting of waste management plans, which include preventing and the generation of waste which they are in charge of managing as well as waste reduction, with district municipalities, to present such plans to the Ministry and ensure the performance of works in line with the plan, to take necessary measures,</p> <p>To ensure coordination in and support the works carried out by district municipalities under this Regulation,</p> <p>To record the facilities which are considered under the provisions of the Regulation on Incineration of Waste and the Regulation on the Landfill of Waste in the development plan,</p> <p>To take the necessary measures to prevent the transportation from processing plants and the processing of the waste which they are in charge of managing by unauthorized persons,</p>
		Duties of Metropolitan District Municipalities	<p>To comply with provisions applicable to all municipalities,</p> <p>To draft waste management plans, which include preventing and the generation of waste which they are in charge of managing as well as waste reduction, to present such plans to the Ministry and ensure the performance of works in line with the plan, to take necessary measures,</p> <p>To contribute to the drafting of waste management plans by the metropolitan municipality,</p> <p>With regard to the waste which they are in charge of managing under the legislation on municipal waste, to individually sort/cause to sort such waste at origin and transport such waste to the processing plant, establish/cause to establish a waste delivery system using a dual collection system, present the information and documentation relating to the collected waste to the Ministry,</p> <p>To take the necessary measures to prevent the collection, transportation and processing of the waste which they are in charge of managing by unauthorized persons,</p>
			<p>To comply with provisions applicable to all municipalities and the provisions set out in paragraph two of this Article,</p> <p>To draft waste management plans, which include preventing and the generation of waste which they are in charge of managing as well as waste reduction, to present such plans to the provincial district and</p>

Relevant Law / Regulation	Relevant Article	Title	Substance
			<p>ensure the performance of works in line with the plan, to take necessary measures,</p> <p>To record the facilities which are considered under the provisions of the Regulation on Incineration of Waste and the Regulation on the Landfill of Waste in the development plan,</p> <p>With regard to the waste which they are in charge of managing under the legislation on municipal waste, to individually sort/cause to sort such waste at origin and establish/cause to establish dual collection systems, present the information and documentation relating to the collected waste to the Ministry,</p> <p>To establish/cause to establish a waste delivery centre in line with the principles to be set out by the Ministry,</p> <p>To take the necessary measures to prevent the collection, transportation and processing of the waste which they are in charge of managing by unauthorized persons,</p>
Regulation on the Landfill of Waste	2	Definition, Scope	Defines the technical principles for landfill facilities and the procedures and principles regarding the acceptance of waste to landfill facilities and the regular storage of waste, the measures to be taken, the inspections to be carried out and the responsibilities to be taken.
Regulation on the Landfill of Waste	6	Minimization of Impacts	Indicates that in order to minimize the adverse impacts that can arise from the landfill, it shall be equipped to reduce and prevent the peripheral impacts of the emission of odour and dust to the environment, the spread of waste through wind, the noise and traffic density, the breeding of animals in the area and the transfer of pathogens in the area to the environment by animals, and the likelihood of fire.
Regulation on Control of Waste Vegetable Oils issued by the Ministry of Environment and Urbanization	8	Duties and Powers of Municipalities	Metropolitan municipalities, metropolitan district municipalities, and all provincial, district and town municipalities shall have the duty and power to audit vegetable oil producers within their jurisdiction and prevent the spill of vegetable waste oils to the sewer.
Zero Waste Regulation of the Ministry of Environment and Urbanization	9	Duties, Powers and Responsibilities of Municipalities	<p>Metropolitan municipalities shall be responsible for:</p> <p>1) Bringing the metropolitan integrated waste management plan into line with the Provincial Zero Waste Management System, improving and disseminating the zero waste management system practices carried out by Provincial municipalities, and ensuring cooperation and coordination relating to the zero waste management system.</p>

Relevant Law / Regulation	Relevant Article	Title	Substance
			<p>2) Metropolitan district municipalities; provincial, district and town municipalities; unions of municipalities and special provincial administrations shall be responsible for: Complying with the general principles set out under this Regulation in all their activities, Encouraging the public to sort and individually store their waste, Developing and expanding an infrastructure to collect the waste stored individually at source without mixing with one another, Ensuring the management of waste stored in waste delivery centres and domestic waste medications, Ensuring/causing to ensure the maximum use of material recycling and other means of recovery of the collected waste as a first resort, Using the landfill method in final disposal processes for non-recyclable or non-recoverable waste as a last resort, Bringing the entire zero waste management process, including the design stage and monitoring of the practices, into the agenda of the citizens' assembly, Determining the programmes and policies relating to the integration of current waste management services into the zero waste management system, including the period of transitioning to the zero waste management system, and including such issues in their strategic plans and budgets, integrating the current waste management services into this system by following the implementation schedule set out in ANNEX-1 in the establishment and implementation of the zero waste management system within its powers, Carrying out the necessary actions and processes in line with the guide prepared by the Ministry relating to the establishment, operating and monitoring of the zero waste management system, determining and implementing the full-cost-based tariffs relating to the system, Announcing the zero waste management system, ensuring the storage of waste in households in line with the established system, Carrying out awareness and training activities to disseminate and raise awareness of the zero waste management system, contributing and ensuring participation to the activities held in this context, Evaluating the current municipal waste management services and the activities of individuals who collect waste, without any affiliation with any enterprise, on the agenda of the citizens' assembly and ensuring that recommendations are made to municipal councils on possible local practices by taking social and economic conditions into account, Registering to the Zero Waste Information System and recording to the system the information and documentation required regarding their actions under this Regulation, Report the data relating to all waste collected and the information relating to the places of delivery of such waste through the Zero Waste Information System twice every year, in January and July.</p>

ANNEX 2: Current Situation of Waste Management: Legal/Institutional Framework and Alignment⁶⁹

EU Legislation	Legislative Requirements	Legislative Alignment Status	Prescribed Date of Harmonization / Implementation	Focal Point	National Legislation
<p>Regulation No. 1013/2006 on Shipments of Waste</p> <p>Shipments of Waste</p>	<p>Carrying out Inspections</p> <ul style="list-style-type: none"> - Increasing the number of staff of Provincial Directorates - Enhancing the software and hardware infrastructure used by Provincial Directorates - Increasing the number of vehicles used in inspections 	Largely aligned	Upon Membership	MoEU, MoCT, EB	Waste import and export operations are carried out in line with the provisions of the Basel Convention and the Regulation on Waste Management.
	Aligning with the EU reporting system for illegal waste				
	Establishing a return and registration system for illegal waste				
	Preparation of handbooks, explanatory guidelines, and inspection documents				
	Enhancing the legal and technical knowledge and experience of the inspection staff				
	Participation in coordination projects organized by EU Member States				
	<p>Market inspection and control</p> <ul style="list-style-type: none"> - Laboratory Infrastructure Building (ED-XRF, SEM/EDS, ICP/MS, ICP/OES, GC/MS, UV-VIS, HPLC, El type mobile XRF Analyzers) - Laboratory-Analysis Method Training - Training of Inspection Staff 				
	<p>Directive 2008/98/EC of the European</p>				

⁶⁹ Source: Ministry of Environment and Urbanization (2019)

EU Legislation	Legislative Requirements	Legislative Alignment Status	Prescribed Date of Harmonization / Implementation	Focal Point	National Legislation
Parliament and of the Council of 19 November 2008 on Waste Waste Framework	Establishment of municipal waste incineration and energy generation plants		Upon Membership		published in the Official Gazette of 2 April 2015 issue 29314
	Prevention of waste generation through process modification				
	Establishment of waste delivery centres				
	Establishment of plants for base oil recovery from waste mineral oils				
	Establishment of animal waste biometanization plants				
	Establishment of waste battery recovery plants				
Council Directive 1999/31/EC of 26 April 1999 on the Landfill of Waste as amended by Regulations (EC) 1882/2003 and (EC) 1137/2008	Establishment of new landfill sites	Largely aligned	2023	MoEU, Local Administrations	"Regulation on the Landfill of Waste" published in the Official Gazette of 26 March 2010 issue 27533
	Building new lots				
	Establishment of new pre-treatment plants - Biogas - Compost - Mechanical Sorting				
Council Decision of 19 December 2002 Establishing Criteria and Procedures for the Acceptance of Waste at Landfills	Compiling inventory for the rehabilitation of irregular landfills	Largely aligned	2023	MoEU, Local Administrations	"Regulation on the Landfill of Waste" published in the Official Gazette of 26 March 2010 issue 27533
	Rehabilitation of irregular landfills				
	Biodegradable waste - Promotion and Awareness Raising - Strategy				
	Drafting a national waste management plan and provincial waste management plans				

EU Legislation	Legislative Requirements	Legislative Alignment Status	Prescribed Date of Harmonization / Implementation	Focal Point	National Legislation
Pursuant to Article 16 of and Annex II to Directive 1999/31/EC Landfill	Determining solid waste collection and disposal costs				
	Management of integrated industrial waste				
	Modernization of ship recycling plants				
	Drafting the plans for ship recycling plants				
	Arrangement of vocational training sessions				
	Taking occupational health and safety measures				
	Management of waste in line with the environmental legislation - Non-hazardous solid waste - Solid waste - Insulation materials containing asbestos - Contaminated Packages - Other Fuels, etc.				
	Establishment of ship recycling plant reporting data base				

ANNEX 3: Management of Prevention of Noise Pollution: Alignment of National Legislation with EU Legislation⁷⁰

EU Legislation	Legislative Requirements	Legislative Alignment Status	Prescribed Date of Harmonization / Implementation	Focal Point	National Legislation
Directive 2002/49/EC of 25/6/2002 relating to the Assessment and Management of Environmental Noise	Establishment of noise measurement/control/monitoring systems in airports with over fifty thousand moves annually	Aligned	31/12/2016 (Date set out in the regulation)	General Directorate of State Airports Authority (DHMI), Airport Management and Aviation Industries Inc. (HEAŞ)	“Regulation on Environmental Noise Assessment and Management” published in the Official Gazette of 04/06/2010 issue 27601 “Regulation on the Amendment of Regulation on Environmental Noise Assessment and Management” published in the Official Gazette of 18/11/2015 issue 29536 Focal Point: MoEU
	Drafting strategic noise maps		30/06/2018	Municipalities, General Directorate of Highways (KGM), Turkish Republic General Directorate of State Railways (TCDD), MoEU (for approval)	
	Drafting action plans		18/07/2019	KGM, DHMI, TCDD, MoEU and other relevant entities under the leadership of municipalities and special provincial administrations	

⁷⁰ Source: Ministry of Environment and Urbanization.

ANNEX 4: Questions of the Field Study on Domestic Waste and Noise Pollution Conducted in Municipalities

1. What expectations does the European Union have of local administrations in accession countries within the framework of Chapter 27, particularly in the area of domestic waste and noise pollution? Based on such expectations, how should the municipalities in Turkey be positioned within the frame of the environmental chapter?
2. Have our municipalities played any role, as a beneficiary or a stakeholder, in the operations and projects which you carried out relating to domestic waste and noise pollution?
3. What are your evaluations regarding the level of “Europeanization” of our municipalities within the framework of Chapter 27?
4. Have you had the opportunity to directly or indirectly observe the extent of knowledge or awareness of the municipal staff serving in the areas of domestic waste and noise pollution on EU’s (1) objectives, (2) principles, (3) procedures, and (4) instruments in terms of human resources?
5. Has any assessment or impact analysis been carried out in this regard?
6. Do you have any preparations for new activities (operations, projects or other types of activities) for the purpose of “Europeanizing” our municipalities within the framework of Chapter 27? For example, would you consider devising training programmes on the acquis (if possible, as well as other areas of the Acquis with the “integrated service approach”) to the staff serving in the said areas of your municipality within the framework of IPA? Or, can study tours be arranged and promoted in order for the staff serving in the relevant areas under IPA to monitor EU practices?
7. Are there any points, knowledge, document or assessment in this regard which you would like to share with our team?

5. ASSESSMENT OF THE IMPACT BORN BY LOCALIZING EU ACQUIS “CHAPTER 32: FINANCIAL CONTROL”

5.1 Introduction

The local administration reform has always maintained its place among the most important agenda topics in Turkey. Law No. 6360 relating to municipalities, which was adopted in 2012, has further extended the municipal areas of responsibility in public service delivery and enhancing regional social and economic development.

On the other hand, the European Union promotes the reform of financial control systems in order to increase managerial accountability and enhance the sound financial control of expenditure and revenue in member states and accession countries. The EU’s Turkey 2018 Progress Report emphasizes the need for further effort in legislative harmonization, delegation of decision-making responsibilities, and practicing managerial accountability and internal control in the field of financial control.

The issue of enhancing financial management in municipalities also continues to be relevant in national policy documents. Equipping local administrations with a transparent and accountable structure is set as a main objective in the Eleventh Development Plan, which also lists increasing the alignment between the priorities of the local administrations’ strategic plans and resource allocations, determining the administrative, financial and technical minimum standards of services, increasing the level and capacity of specialization of human resources, and providing trainings to improve the qualifications of personnel among key policies and measures.

Based on this framework, the LAR III Project has included the municipalities’ alignment with EU Acquis Chapter 32 on Financial Control (internal control and audit) as well as the relevant directives into its scope of work. According to the ToR, the ultimate objective of the financial control part of the Project is to contribute to enhancing alignment by examining the ways in which the Public Internal Financial Control system, the framework of which is determined by the Acquis, international standards and legislation, is understood by municipalities and formulating recommendations within the frame of findings.

To that end, initially the relevant Acquis, international standards and legislation were examined and preliminary interviews were held with the Ministry of Interior, Ministry of Environment and Urbanization, Directorate of European Union Affairs and the Union of Municipalities to determine the basic expectations and approaches of central governmental organizations in this area, after which the selected municipalities were visited to conduct face-to-face interviews based on semi-structured questions with actors serving in financial control. This was followed by the compilation of the reflections of the Acquis, international standards, and the legislation harmonized therewith in municipalities, the areas open for improvement, the difficulties encountered, and the solutions formulated. The findings obtained through such means were verified after discussions with municipal representatives invited to Ankara, and the topics addressed in the workshop were noted and included in the report. The resulting determinations, evaluations and recommendations are provided in the following parts of the Report.

5.2 Scope of the Financial Control Chapter of the Acquis and Public Internal Financial Control System

In European Union Member States, financial control is divided into two approaches based on the administrative structures of countries and their historical evolution, the role of the Ministry of Finance within the State and whether it is the centre of control.

The first and more conventional approach is based on centralized ex-ante financial controls dominated by the Ministry of Finance. In this approach, the spending unit heads of public administrations have their financial decisions approved by the central control units of the Ministry of Finance; therefore, the concept of managerial accountability is not developed in countries that adopt this approach. The approach, also known as the Third Party Ex-Ante Control, has been used in countries such as Belgium, France, Italy, Greece, Portugal, and Spain (and by the European Commission until 2000). Until the public financial management reform performed pursuant to the Law No. 5018 on Public Financial Management and Control, Turkey had also been using the approach based on traditional central ex-ante financial controls.

Conventional public internal control systems involve a central ex-ante control system and an ex-post audit focused on third party complaints, suspicious transactions, violation of budgetary rules no matter how trivial, and the punishment of personal errors. The conventional system, which in comparison with contemporary public internal control systems values legal and procedural compliance, lacks the economy, effectiveness, efficiency criteria in managing and controlling public funds.

The second approach, which is financial control based on managerial accountability, has been included in the Accession Partnership Documents for candidate countries by the European Commission as an element of the negotiations of candidate countries for alignment with the Acquis. European Union organizations (Council of Europe, Parliament, Court of Auditors, and Commission) have decided that candidate countries need to develop their own financial control systems in order to monitor and apply international standards and the European Union best practices.

As of the 2000s, various Member States (including the European Commission) using the conventional approach have transitioned to the decentralized financial control approach based on managerial accountability, which has largely been applied in North European countries, by carrying out a series of reforms that enhanced internal control and audit, separated internal audit from inspection and left ex-ante control to the responsibility of managers. This approach was further extended in member states through the induction of EU requirements which called for the application of special internal control and audit rules in the use of EU funds.

“Financial Control” Chapter 32 of the Acquis contains four elements:

- 1) Public internal financial control (PIFC)
- 2) External audit
- 3) Protection of the EU’s financial interests
- 4) The protection of the Euro against counterfeiting

This study covers the PIFC model, which is the first element of the Chapter.

The **Public Internal Financial Control (PIFC) Model** was formulated by the European Commission in order to provide a structural and functional model to assist candidate countries in restructuring their internal control environments and updating their control systems in line with international standards and EU best practices.

The Concept of PIFC has increasingly become the most important benchmark for measuring candidate countries' progress in public internal control in accession negotiations within the framework of the financial control chapter.

The PIFC Model developed by the Commission provides a structural model that guides candidate countries in establishing an ideal management control in administrations (including municipalities). With an approach to enhancing the conventional control system, the model aims to provide reasonable assurance that transactions are in line with the relevant legislation as well as with the principles of sound financial management, transparency, efficiency, effectiveness, and economy.

The PIFC Model developed by the Commission covers international standards and European Union best practices, aiming to provide reasonable assurance that transactions are in line with the relevant legislative and budgetary definitions, and unlike the conventional tradition, with the principles of sound financial management, transparency, effectiveness, efficiency, and economy.

The foundation of PIFC comprises the concepts of financial management based on managerial accountability, and functionally independent and decentralized internal audit. PIFC does not focus on budgeting or recognition techniques, and excludes inspection duties such as investigation and penalty in special cases relating to fraud or serious corruption. Preventive by nature, PIFC aims to provide the sufficient systems that are in force in order to prevent, as much as possible, the occurrence of corruption and fraud.

PIFC objectives cannot be achieved without managerial accountability, the lack of which will cause the attempts to transform conventional central financial management systems into the result oriented PIFC system to be unsuccessful.

Managerial accountability requires that the power of managers to access and use resources has been legally defined, and that managers are entitled to making decisions (including those relating to financial management), independent of third parties, to access the outcomes for which they are accountable, i.e., managers should be able to decide how to exactly use appropriations and other resources in compliance with the rules. The principle of managerial accountability, which is supported by managerial accountability, authorizes managers to control the appropriateness and effectiveness of the decisions they take, i.e., the power and responsibility to design and implement internal controls. It also includes the responsibility of making financial decisions as well as ensuring that such decisions are taken and implemented suitably to public interest.

The PIFC system was adopted as the "soft" acquis. EU does not have any regulation relating to PIFC, which is mostly based on internationally accepted financial management and control principles. The most important source in this area is the booklet "Welcome to the World of PIFC", published by the Directorate General for Budget of the European Commission.

Financial Regulation No. 1605/2002, adopted by the European Commission and regulating the management of the budget sources of the Commission, also serves as guidance for Member States and candidate countries as well as their alignment efforts in this area.

This Report was prepared by using the Welcome to the World of PIFC booklet published by the Commission, and Financial Regulation No. 1605/2002, international internal control and audit standards referred to by the EU, and the information acquired from PIFC Policy Papers, National Programmes published by Turkish Governments, Accession Partnership Documents and Turkey Reports prepared by the European Commission.

According to the descriptions in the Booklet published by the Commission, PIFC is comprised of three elements.

- Financial management and control based on managerial accountability
- Functionally independent, decentralized internal audit
- Central harmonization responsible for financial management and control and internal audit

5.2.1 Financial Management and Control Based on Managerial Accountability

Financial management and control, which is the first element of PIFC, involves the responsibilities of the management in establishing and implementing managerial systems, structures, methods and processes in order to ensure the effective, efficient and economic use of public funds in line with regulations and determined standards.

FMC system, which is based on the managerial accountability principle, involves the creation, implementation, control, monitoring, evaluation and improvement of organizations, methods and processes on the basis of risk assessment in order to ensure effectiveness and efficiency in resource management and alignment with the determined objectives and the legislation.

A strong FMC system defines the roles of all actors. The following section examines the roles and responsibilities of FMC actors and the functioning of the system within the framework of the Acquis, European Commission regulations, and international standards.

5.2.1.1 Actors, Roles and Responsibilities

5.2.1.1.1 Authorising Officer

Authorising shall be granted to the staff at the appropriate level. The authorising officer shall be responsible for the following:

- Implementing sound financial management principles and ensuring legal compliance
- Establishing appropriate organizational structure and internal control systems
- Ensuring at least one ex-ante control is carried out for every operation
- Putting in place post-ante controls to verify completed operations

(Financial Regulation Art: 64-65).

Rules shall be established on the circumstances in which authorising officers may delegate such powers to its subordinates.

Authorising officers must complete special courses relating to their duties and responsibilities and budget implementation prior to taking office.

Auxiliary staff of adequate quality and number shall be appointed under the authorising officer (Financial Regulation Art: 64-65).

5.2.1.1.2 Accounting Officer

Each institution appoints an accounting officer responsible for the following:

- Properly implementing payments.
- Collecting revenue and recovering amounts established as being receivable.
- Keeping, preparing and presenting the accounts.
- Laying down the accounting procedures and the chart of accounts.

The accounting officers shall obtain from authorising officers all the information necessary for the production of accounts which give a true and fair view of the institutions' financial situation and of budgetary implementation. The authorising officers shall guarantee the reliability of that information.

The accounting officer shall be empowered to check the information received as well as to carry out any further checks he or she deems necessary in order to sign off the accounts. The accounting officer shall make reservations, if necessary, explaining exactly the nature and scope of such reservations.

The accounting officer shall certify that all revenue and expenditure is entered in the accounts and he or she has reasonable assurance that the accounts present a true and fair view of the financial situation of the institution.

The accounting officer shall be empowered to manage cash and cash equivalents, and responsible for their safekeeping. (Financial Regulation Art: 68).

5.2.1.2 Functioning of Financial Management and Control

5.2.1.2.1 Ex-ante Financial Control

Abandoning the central ex-ante control approach, the European Commission brought into force the new Financial Regulation No. 1605 on 1.1.2003 and implemented an approach based on managerial accountability. Pursuant to the Regulation, the ex-ante function is no longer a central operation, and assigned to Commission general directorates within the framework of the managerial accountability

Ex-ante control comprises of controlling financial decisions and operations in terms of legislative compliance before their approval and implementation. Ex-ante control comprises the control actions performed before carrying out financial decisions and operations such as budget appropriations, commitments, tender activities, draft contracts and payments, and recovery of inappropriate payments. (Financial Regulation Art: 66).

5.2.1.2.2 Process Control

Process control is the control performed throughout the process of causing the performance of the work, purchasing goods or services, completing and documenting receiving formalities. In process control, each transaction shall be carried out so as to include the control of the previous transactions. (Financial Regulation Art: 66).

5.2.1.2.3 Conflict of Interest

Conflict of interest exists where the impartial and objective exercise of the functions of a financial actor is compromised for reasons involving an interest (family, political or national affinity, economic interest, etc.).

Actors (including auditing and control staff) taking part in the financial management process cannot engage in any activity where their interests are disputed. In cases of such risks, the actor shall avoid making decision or performing an operation and makes a written request to the competent authority to determine whether there is any dispute. Institutions shall determine what conflict of interest comprises, and the procedures to be followed in such cases (Financial Regulation Art: 57).

5.2.1.2.4 Segregation of Duties

Authorizing power and accounting power cannot be held by a single person. For a given transaction, the control shall be performed by staff other than those who initiated the operation; the staff who carry out the control shall not be subordinate to the members of staff who initiated the operation. Ex-ante controls shall be carried out by staff other than those who are in charge of ex-post controls; the staff who carries out ex-post controls shall not be subordinate to the staff in charge of ex-ante controls (Financial Regulation Art: 64-65).

Staff in charge of ex-ante and ex-post controls shall have the necessary professional skills that respect a specific code of professional standards (Financial Regulation Art: 66).

5.2.1.3 Internal Control Framework of the European Commission

Managers who have assumed administrative responsibility as required by the PIFC system need an effective internal control system to execute orderly, ethical, economical, efficient, and effective operations; fulfilling reporting obligations; carrying out their actions in compliance with applicable laws and regulations; and safeguarding resources against loss, misuse and damage.

Managers of all levels in public centres are accountable for the activities they carry out not only in service policies but also in financial management and control policies. This means that the manager of each unit to which sources were allocated is responsible for establishing and maintaining adequate internal control systems to carry out the tasks of planning, programming, budgeting, accounting, controlling, reporting, archiving and monitoring.

While the internal control framework is applicable to all organizations, the manner in which management applies it will vary widely with the nature of the entity and depends on a number of entity-specific factors including organizational structure, risk profile, size, complexity, activities and degree of regulation. As it considers the entity's specific situation, management will make a choice regarding the complexity of processes and methodologies deployed to apply the internal control framework components.

The arrangements relating to financial management, internal control and internal audit in the Financial Regulation are listed below.

Appropriations shall be used in accordance with sound financial management principles (economy, effectiveness and efficiency). Specific, measurable, relevant and timed objectives shall be set for all areas of activity. The achievement of those objectives shall be monitored by performance indicators for each activity. Ex ante and ex post controls are carried out to improve decision-making (Financial Regulation Art:32).

Internal control is a process designed to provide reasonable assurance of achieving the following objectives:

- Effectiveness, efficiency and economy of operations
- Reliability of reporting
- Safeguarding of assets and information
- Prevention, detection, correction and follow-up of fraud and irregularities
- Adequate management of the risks relating to the legality and regularity of the underlying transactions (Financial Regulation Art: 32/3).

Effective internal control shall be based on best international practices and include, in particular, the following:

- Avoidance of conflicts of interests
- Segregation of duties
- An appropriate risk management and control strategy
- Procedures for monitoring of performance
- Procedures for follow-up of identified internal control weaknesses and exceptions (Financial Regulation Art: 32/3).

The Internal Control Framework of the European Commission was updated in 2017 and comprises five components and 17 principles. The Internal Control Framework of the European Commission components, principles, and the characteristics of the principles are given below.

5.2.1.3.1 Component 1: Control Environment

Principle 1- The Commission demonstrates commitment to integrity and ethical values.

- All management levels respect integrity and ethical values in their instructions, actions and behaviour.
- The expectations on integrity and ethical values are set out in standards of conduct and understood by all levels of the organization, as well as by entrusted bodies, outsourced service providers and beneficiaries.
- Processes are in place to assess whether individuals and departments are aligned with the standards of conduct and to address deviations in a timely manner.

Principle 2 –The Commission⁷¹ demonstrates independence from management and exercises oversight of the development and performance of internal control.

- The Commission oversees governance, risk management and internal control practices and takes overall political responsibility for management carried out by Directors-General.
- Commission Directors-General oversee the internal control systems within their Directorate-General. Each Director-General oversees the development and performance of internal control. They are supported in this task by the Director in charge of risk management and internal control.
- Each Director-General provides a Declaration of Assurance on the appropriate allocation of resources and their use for their intended purpose and in accordance with the principles of sound financial management, as well as on the adequacy of the control procedures in place.
- The Director in charge of risk management and internal control plays a key role by coordinating the preparation of their Directorate-General's Annual Activity Report. In this context, they sign a declaration taking responsibility for the completeness and reliability of management reporting. The declaration covers both the state of internal control in the Directorate-General and the robustness of reporting on operational performance. However, responsibility for achieving operational objectives remains with the relevant directorate and unit.

⁷¹ The EU budget is managed by the 28-member European Commission, with a representative from each Member State.

Principle 3 -Management establishes, with political oversight, structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives.

- The design and implementation of management and supervision structures cover all policies, programmes and activities. In particular for spending programmes, they cover all management modes, expenditure types, delivery mechanisms and entities in charge of budget implementation.
- The Commission and Directors-General, as appropriate, delegate authority and use appropriate processes and technology to assign responsibility and segregate duties as necessary at the various levels of the Commission.
- Directors-General design and evaluate reporting lines within departments and with entrusted entities to enable the execution of authority, fulfilment of responsibilities, and flow of information.

Principle 4 -The Commission demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.

- Directorates-General define the competences necessary to support the achievement of objectives and regularly evaluate them across the Commission, taking action to address shortcomings where necessary.
- Directorates-General provide the training and coaching needed to attract, develop, and retain a sufficient number of competent staff.
- Directorates-General promote and plan staff mobility so as to strike the right balance between continuity and renewal.
- Succession planning and deputising arrangements for operational activities and financial transactions are in place to ensure continuity of operations.

Principle 5 – The Commission holds individuals accountable for their internal control responsibilities in the pursuit of objectives.

- The Commission defines clear roles and responsibilities and holds individuals and entrusted entities accountable for the performance of internal control responsibilities and for the implementation of corrective action as necessary.
- Staff efficiency, abilities and conduct are assessed annually against expected standards of conduct and set objectives. Cases of underperformance and non-compliance are appropriately addressed.
- Promotion is decided after consideration of the comparative merits of eligible staff taking into account, in particular, their appraisal reports.

5.2.1.3.2 Component 2: Risk Assessment

Principle 6- The Commission specifies objectives with sufficient clarity to enable the identification and assessment of risks relating to objectives.

- The Directorate-General, Directorates and Units have up-to-date mission statements that are aligned across all hierarchical levels, down to the tasks and objectives assigned to individual staff members.
- The Directorate-General's objectives are clearly set and updated when necessary (e.g. significant changes in priorities, activities and/or the organigram). They are consistently filtered down from the Directorate-General level to the various levels of the organization, and are communicated and understood by management and staff.
- Objectives and indicators cover the Directorate-General's most significant activities contributing to the delivery of Commission priorities or other priorities relating to the core business, as well as operational management (It is recommended to use SMART principles for setting objectives and RACER principles for determining indicators).
- Management uses the objectives set as a basis for allocating available resources as needed to achieve policy, operational and financial performance goals.
- Financial reporting objectives are consistent with the accounting principles applicable in the Commission.
- Non-financial reporting provides management with accurate and complete information needed to manage the organization at Directorate-General, Directorate and Unit level.
- When setting objectives, management defines the acceptable levels of variation relative to their achievement (tolerance for risk) as well as the appropriate level of materiality for reporting purposes, taking into account cost-effectiveness.
- Setting objectives and performance indicators make it possible to monitor progress towards their achievement.

Principle 7 -The Commission identifies risks to the achievement of its objectives across the organization and analyses risks as a basis for determining how the risks should be managed.

- The Directorate-General identifies and assesses risks at the various organizational levels (Directorate-General, Directorate, Unit, cross-cutting across Directorates-General) and those related to entrusted entities.
- The Directorate-General estimates the significance of the risks identified and determines how to respond to significant risks considering how each one should be managed and whether to accept, avoid, reduce or share the risk.
- Risk identification and risk assessment are integrated into the annual activity planning and are regularly monitored.

Principle 8 -The Commission considers the potential for fraud in assessing risks to the achievement of objectives.

- The risk identification and assessment procedures consider possible incentives, pressures, opportunities and attitudes which may lead to any type of fraud, notably fraudulent reporting, loss of assets, disclosure of sensitive information and corruption.

- The Commission as a whole and each Directorate-General set up and implement measures to counter fraud and any illegal activities affecting the financial interests of the EU. They do this by putting in place a sound anti-fraud strategy to improve the prevention, detection and conditions for investigating fraud, and to set out reparation and deterrence measures, with proportionate and dissuasive sanctions.

Principle 9 -The Commission identifies and assesses changes that could significantly impact the internal control system.

- Assess Changes. The risk identification and assessment process considers changes in the internal and external environment, in policies and operational priorities, as well as in management's attitude towards the internal control system.

5.2.1.3.3 Component 3: Control Activities

Principle 10 - The Commission selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.

- Control activities are performed to mitigate the identified risks and are cost-effective. They are tailored to the specific activities and risks of each Directorate-General and their intensity is proportional to the underlying risks.
- Control activities are integrated in a control strategy. The control strategy includes a variety of checks, including supervision and arrangements, and where appropriate, should include a balance of approaches to mitigate risks, considering manual and automated controls, and preventive and detective controls.
- When putting in place control measures, management considers whether duties are correctly divided between staff members to reduce risks of error and inappropriate or fraudulent actions.
- Business continuity plans based on a business impact analysis following corporate guidance are in place, up-to-date and used by trained staff to ensure that the Commission is able to continue working to the extent possible in case of a major disruption.

Principle 11 – The Commission selects and develops general control activities over technology to support the achievement of objectives.

- In order to ensure that technology used in business processes, including automated controls, is reliable, and taking into account the overall corporate processes, Directorates-General select and develop control activities over the acquisition, development and maintenance of technology and related infrastructure.
- Directorates-General apply appropriate controls to ensure the security of the IT systems of which they are the system owners. They do so in accordance with the IT security governance principles, in particular as regards to data protection, professional secrecy, availability, confidentiality and integrity.

Principle 12 - The Commission deploys control activities through corporate policies that establish what is expected and in procedures that put policies into action.

- Appropriate control procedures ensure that objectives are achieved. The control procedures assign responsibility for control activities to the department or individual responsible for the

risk in question. The staff member(s) put in charge perform the control activities in a timely manner and with due diligence, taking corrective action where needed. Management periodically reassesses the control procedures to ensure that they remain relevant.

5.2.1.3.4 Component 4: Information and Communication

Principle 13 - The Commission obtains or generates and uses relevant quality information to support the functioning of internal control.

- Directorates-General identify the information required to support the functioning of the internal control system and the achievement of Commission's objectives. Information systems process relevant data, captured from both internal and external sources, to obtain the required and expected quality information, in compliance with applicable security, document management and data protection rules.

Principle 14 - The Commission internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.

- The Commission and the Directorates-General communicate internally about their objectives, challenges, actions taken and results achieved, including but not limited to the objectives and responsibilities of internal control.
- Separate communication lines, such as whistleblowing hotlines, are in place at Commission level to ensure information flow when normal channels are ineffective.

Principle 15 - The Commission communicates with external parties about matters affecting the functioning of internal control.

- All Directorates-General ensure that their external communication is consistent, relevant to the audience being targeted, and cost-effective. The Commission establishes clear responsibilities to align Directorate-General communication activities with the Commission's political priorities and narrative of the institution.
- The Commission communicates with external parties (including not only the other EU institutions, but also stakeholders and the general public) on the functioning of the components of internal control. Relevant and timely information is communicated externally, taking into account the timing, audience, and nature of the communication, as well as legal, regulatory, and fiduciary requirements.

5.2.1.4 Component 5: Monitoring Activities

Principle 16 - The Commission selects, develops, and performs ongoing and/or separate assessments to ascertain whether the components of internal control are present and functioning.

- The Directorate-General continuously monitors the performance of the internal control system with tools that make it possible to identify internal control deficiencies, register and assess the results of controls, and control deviations and exceptions. In addition, when necessary, the Directorate General carries out specific assessments, taking into account changes in the control environment. Ongoing assessments are built into business processes and adjusted to changing conditions.

- Staff performing ongoing or separate assessments has sufficient knowledge and information to do this, specifically on the scope and completeness of the results of controls, control deviations and exceptions.
- The Directorate-General varies the scope and frequency of specific assessments depending on the identified risks. Specific assessments are performed periodically to provide objective feedback.

Principle 17 - The Commission assesses and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including senior management and the College of Commissioners, as appropriate.

- With the support of the Director in charge of risk management and internal control, the Director-General considers the results of the assessments of how the internal control system is functioning within the Directorate-General. Deficiencies are communicated to management and to the departments responsible for taking corrective action. They are reported in the Annual Activity Reports and to the responsible Member of the Commission, as appropriate.
- The term ‘internal control deficiency’ means a shortcoming in a component or components and relevant principle(s) that reduces the likelihood of a Directorate-General achieving its objectives. There is a major deficiency in the internal control system if management determines that a component and one or more relevant principles are not 14 present or functioning or that components are not working together. When a major deficiency exists, the Director-General cannot conclude that it has met the requirements of an effective system of internal control. To classify the severity of internal control deficiencies, management has to use judgment based on relevant criteria contained in regulations, rules or external standards.
- Corrective action is taken in a timely manner by the staff member(s) in charge of the processes concerned, under the supervision of their management. With the support of the Director in charge of risk management and internal control, the Director-General monitors and takes responsibility for the timely implementation of corrective action.

5.2.1.5 Internal Control Statement of Assurance

The Authorizing Officer prepares an annual activity report and presents to the senior management, declaring and signing off that he or she has reasonable assurance that:

- The information contained in the report presents a true and fair view,
- The resources assigned to the activities have been used for their intended purpose and in accordance with the principle of sound financial management,
- The effectiveness and efficiency of internal control systems,
- The legality and regularity of the transactions

If the authorizing officer has any reservations regarding these issues, he or she also explains such issues in the statement (Financial Regulation Art: 66).

As explained in Article 32 of the Financial Regulation, effective internal control is based on best international practices. Based on this provision, the European Commission used the COSO Internal

Framework⁷², which is widely adopted in the international arena, as reference to establish the Internal Control Standards⁷³ of the Commission.

5.2.2 Internal Audit

The second component of the PIFC is functionally independent internal audit. Internal audit is an independent, objective assurance and consulting activity designed to add value to and improve the activities of the management, helping to achieve the objectives by providing the management with a systematic, disciplined approach during risk management, control and governance processes.

According to the Booklet published by the Commission, public administrations should be equipped with a functionally independent internal auditor in order to support management through the provision of objective assessments of the internal control systems in place.

Internal auditors report directly to the top manager in the hierarchical sense and are independent of the administrator's opinion on how they should audit. Internal auditors are not a part of the financial services department, but is directly attached to the highest level of management. The auditor's role is to assess the adequacy of the internal control systems that have been put in place by management, to highlight weaknesses and provide recommendations for improvement where necessary. In public administrations, the principles and procedures relating to the functioning of the internal auditing unit and the internal auditing responsibilities of internal auditors and the senior administrator are determined under the Internal Audit Charter. Auditing work cannot be carried out upon managerial instructions; it is governed by a set of rules and ethics that derive from professional auditing skills and standards. This set of rules and ethics is usually contained in a document called the 'Code of Ethics for the Internal Auditor'. Internal auditors in ministries and affiliated administrations are appointed by the Ministry upon the proposal of senior administration, and those in other administrations are appointed by senior administrators from among certified candidates and removed from office in the same manner.

Internal audit in the PIFC Model is different from traditional inspection. The auditor looks at the adequacy of the systems in place in terms of efficiency, effectiveness and economy, with a view to highlighting any potential weaknesses that could jeopardize the fulfilment of the organization's objective and then makes recommendations to the manager on improving the system. Auditors should never get involved in managerial tasks for which they cannot bear. The auditor assesses and recommends; however, it is the manager that decides whether to follow the auditor's suggestions. Thus, the auditor's reports are non-binding and it is the manager that is ultimately responsible. The auditor does not sanction or punish; this is left to the manager in cases of human or systematic errors, or to the judicial authorities in case of serious irregularities and fraud.

Pursuant to the provisions of the Financial Regulation adopted by the Commission, each institution shall establish an internal auditing function, which shall be performed in compliance with the relevant international standards, to assess the suitability and effectiveness of its internal control systems. The internal auditor shall advise his or her institution on dealing with risks. The internal auditor cannot be a authorizing or accounting officer. Special rules which guarantee the independence of the internal auditor when performing his or her duties and describe his or her responsibility are determined. Internal auditors have full and unlimited access rights to any required information. The internal auditor shall report to the institution on his or her findings and recommendations. The internal auditor shall also submit to the institution an annual internal audit report indicating the number and type of internal audits carried out, the recommendations made and the action taken with regard to those

⁷² <https://www.coso.org/Documents/990025P-Executive-Summary-final-may20.pdf>

⁷³ https://ec.europa.eu/info/sites/info/files/about_the_european_commission/eu_budget/revision-internal-control-framework-c-2017-2373_2017_en.pdf

recommendations. The reports and findings of the internal auditor, as well as the report of the institution, shall be accessible to the public only after validation by the internal auditor of the action taken for their implementation (Financial Regulation Art: 98-99).

The internationally accepted internal audit standards in the field of internal auditing, International Internal Audit Standards⁷⁴ Under the Professional Practices Framework, have been taken as reference by the Commission.

Inspection should focus on investigations of defective or fraudulent practices in public administrations, carried out upon administrative request or third party complaints. In this respect, inspection is not a part of the PIFC system. Nevertheless, inspection services contribute to the effective management of internal control. Inspection does not undertake the function of assessing the administrative FMC system; this is a managerial and internal audit function. In order to establish and execute a strong PIFC system, internal auditing and inspection functions should be clearly define so as not to cause any conflict of duties.

5.2.3 Central Harmonization

The third element of the PIFC Model developed by the Commission is the central harmonization function, which was established to enhance the standardization and methodology relating to elements of financial management and control and internal audit examined under separate headings above. According to the task of ensuring the full implementation and harmonization of PIFC in all administrative units including local administrations, there should be a central structure. This structure is the Central Harmonization Unit, which is authorized to enhance the PIFC system.

The Central Harmonization Unit performs the following functions:

- Setting standards,
- Making regulations,
- Preparing and implementing training programmes,
- Harmonization,
- Monitoring,
- Reporting,
- Disseminating good practice examples.

The Central Harmonization Unit is responsible for developing internal control and audit methodologies on the basis of internationally accepted standards and best practice and for coordinating the implementation of new legislation on financial management and control and internal audit.

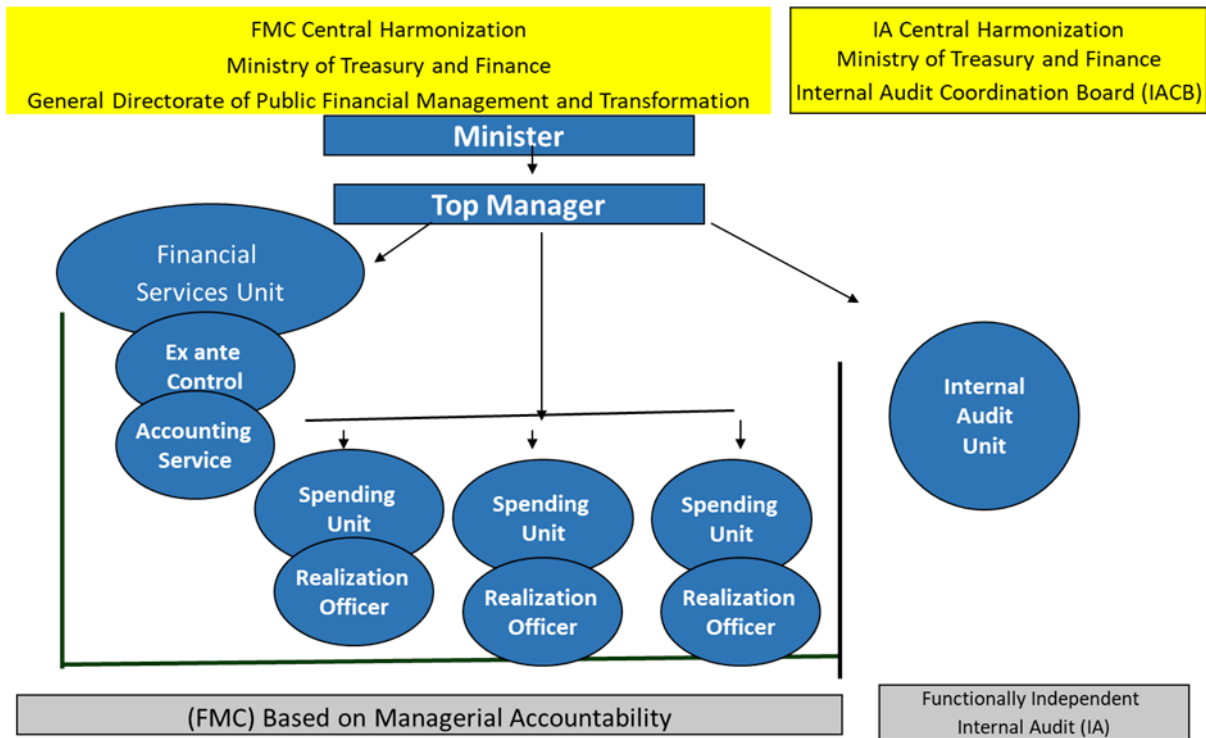
5.3 Public Internal Financial Control System and Local Administrations in National Legislation

In Turkey, the PIFC System is regulated pursuant to Law No. 5018 on Financial Management and Control within the framework of EU best practices and international standards.

In accordance with the classification in European Commission documentation, the Turkish Public Internal Financial Control System can be examined under the following titles: 1. Financial Management and Control (FMC) Based on Managerial Accountability, 2. Functionally Independent Internal Audit (IA), 3. FMC Central Harmonization (FMC CHU), 4. IA Central Harmonization (IA CHU).

⁷⁴<https://www.tide.org.tr/page/28/Standardlar>

PIFC System in Turkey



5.3.1 Financial Management and Control (FMC) Based on Managerial Accountability

According to the Financial Control Chapter of the Acquis, a strong FMC system requires defining the roles of all actors involved. In parallel with this principle, the actors involved in the PIFC system as well as their roles and responsibilities are described under the PFMC Law. The actors in the FMC system of public administrations are the minister, senior administrator, authorizing officer, financial services/strategy development unit manager, realization officer, and accounting officer. The framework on which this system is based with respect to local administrations is explained below.

5.3.1.1 PIFC System Actors and Their Roles and Responsibilities with Respect to Local Administrations

5.3.1.1.1 Minister

According to Law No. 5018, the Minister of Environment and Urbanization is responsible for the implementation of the policies set by the President, the preparation and implementation of municipal strategic plans and budgets in line with development plans and annual programmes, and ensuring coordination and cooperation with other ministries within this framework.

According to Article 100 of Presidential Decree No. 1, the duties of the Directorate General for Local Authorities of the Ministry of Environment and Urbanization include performing, following up on, finalizing and improving the tasks and services assigned pursuant to the legislation on the acts and actions of local administrations (in this context, Law No. 5018).

5.3.1.1.2 Top Manager

The top manager in municipalities is the mayor. In a senior administrative capacity, the mayor is accountable to the municipal council for the preparation and implementation of municipal strategic plans and budgets in line with the development plan, annual programmes, performance goals and service requirements; ensuring the effective, economic and efficient acquisition and use of and preventing the loss and misuse of the resources under his or her responsibility; and supervising and monitoring the operation of the FMC System. Top manager fulfils the requirements of this responsibility through authorizing officers, the financial services/strategy development unit, and internal auditors.

5.3.1.1.3 Spending Unit and Authorizing Officer

According to Law No. 5018, Spending unit refers to the units (departments in metropolitan municipalities, and directorates in others) for which appropriation is allocated within the budget of the public administration and the top administrators (department heads and directors) of each spending unit which is appropriated from the budget is designated as the authorizing officer.

The managerial accountability principle of the PIFC System is echoed in the Turkish legislation, where no financial decision can be taken without the approval of the authorizing officer. Authorizing officers are responsible for ensuring the alignment of financial decisions with budgetary principles and the legislation and the effective, economic and efficient use of appropriations, and their spending cannot exceed the amount prescribed in the budget.

As required by the accountability principle of the PIFC System, authorizing officers shall prepare, and submit to the top manager by the end of every year, an activity report of the unit that includes the resources used, the causes for the deviations resulting from budget goals and accruals, the activities carried out pursuant to the strategic plan and performance programme, and performance details.

The authorizing officer can delegate his power to lower level managers in writing, by clearly defining the limits of such power. Delegation of the spending authority does not relieve the administrative responsibility of the spending unit manager.

5.3.1.1.4 Financial Services/Strategy Development Unit Manager

Law No. 5018 (and Law No. 5436) provides for the establishment of financial services/strategy development units (FSU/SDU) within municipal administrative organizations in order to provide technical assistance and consultancy to mayors and authorizing officers in fulfilling their financial management and internal control responsibilities.

The tasks of coordinating the establishment, implementation and improvement of the municipal FMC system, carrying out ex-ante financial controls, and advising the mayor and authorizing officers are carried out by the units to be established within the framework of the provisions under the relevant legislation (job positions regulation).

According to Article 26 of the Regulation on Principles and Standards of Job Positions in Municipalities and Affiliated Entities and Unions of Local Governments, the job position titles of head/director of financial services department and head/director of strategy development department can be used interchangeably. However, according to the Address Based Population Registration System (ABPRS), both job position titles can be used in municipalities and affiliated entities governing a population over 50,000 by establishing separate units, i.e., Financial Services Unit (FSU) and Strategy Development Unit

(SDU) in a way that will not lead to a duplication of powers and duties. Furthermore, the said Regulation does not segregate the duties and powers of these two units.

The FSU/SDU coordinates the preparations for the strategic plan and performance programme; drafts the administrative budget and detailed expenditure programme; appropriates funds to spending units; keeps budget records; carries out ex-ante financial control; prepares the final budget accounts as well as financial statistics, administrative activity report, administrative financial position and expectations report, annual investment appraisal report; and carries out the operations relating to the follow-up of revenues and receivables and management information systems. It also coordinates the efforts to implement internal control standards at the administration.

According to the Law, municipal strategy development/financial services units can employ assistant financial services experts and financial services experts. One starts the career of a financial services expert by being appointed to the position of an assistant expert for municipal financial services based on the results of the central examination held by the Ministry of Treasury and Finance through OSYM (Assessment, Selection and Placement Centre) and the scores and preferences of candidates. Following a three-year training period, those who are successful in the central competence examination held by the Ministry of Treasury and Finance are appointed as expert for municipal financial services and provided with in-service and vocational training by the Ministry of Treasury and Finance.

5.3.1.1.5 Realization Officer

Law No. 5018 and other relevant legislation also contain a similar provision to the provision under the Financial Regulation of the European Commission that “Auxiliary staff of adequate quality and number shall be appointed under the authorizing officer”. Accordingly, the Law defines realization officer’s duties of causing the work to be done, purchasing goods or services, completing and documenting receiving formalities, and preparing documents required for the payment under the spending unit and at the command of the authorizing officer. However, realization duties were not determined as job position duties but all officers who perform such duties are considered to be realization officers regardless of their job position titles. Accordingly, purchasing officers, administrative and technical specification preparers, tender commission and inspection and acceptance commission members are realization officers in the eye of Law No. 5018 and other relevant legislation.

Realization officers shall perform the duties of causing the work to be done, purchasing goods or services, completing and documenting receiving formalities, and preparing documents required for the payment upon disbursement instructions.

In order to make an expenditure from the municipal budget, it must be approved by the designated persons or commissions that the work, goods or service was received or realized in line with the set procedures and principles and that the realization documentations must be issued.

Authorizing officers shall assign one or more realization officers to issue payment orders. Such officers shall be selected from among assistant authorizing officers or the hierarchically closest senior level managers. Realization officers who are appointed in this manner shall carry out an ex-ante financial control on the payment order and annexed documents, and annotate and sign the payment order with the statement “controlled and deemed appropriate”. The annotation serves as a guarantee for the authorizing officer to place the payment order that the expenditure subject to the payment was carried out in line with the legislation and the principles of economy, effectiveness and efficiency.

The spending process shall be completed when the payment order which is prepared by an officer assigned by the authorizing officers is signed by the authorizing officer and upon the payment of the due amount to the right holder.

5.3.1.1.6 Accounting Officer

Pursuant to Law No. 5018 and other relevant legislation, a certified accounting officer must be appointed in municipalities. Accounting officer is responsible for collecting revenues and receivables; making payments to the payees; receiving, keeping and sending to the concerned authorities the deposits and the pecuniary values; keeping records of all other financial transactions as well as issuing appropriate, transparent, and accessible reports thereon. Together with authorizing officers, accounting officers shall keep and hold ready for internal and external audit the books, records and documentation related to accounting operations. Those to be accounting officers shall be delivered professional training by the Ministry of Treasury and Finance, taking into account the characteristics of the duty and those having successfully completed such trainings shall be awarded a certificate. Accounting officers shall be appointed by the mayor.

At the payment stage, accounting officers are obliged to control the payment order document and its appendices for;

- a) Signatures of the authorized persons,
- b) Completeness of the documents listed in the regulations pertaining to the payment,
- c) Any material error,
- d) Information on the identity of the right holders.

Accounting officers shall not request any document other than those set out in the applicable legislation. He/she shall not make any payment in the event of any error or omission with regard to the foregoing. Payment order documents with any missing or erroneous document shall be sent for correction or completion to the authorizing officer in written form with the statement of reasons latest in one working day. When the errors are corrected or the incompleteness is remedied, the payment shall be effected.

Pursuant to the PFMC Law and other relevant legislation, municipal accounting services are performed by their own FSU/SDUs.

5.3.1.2 Financial Management and Control System Operation

5.3.1.2.1 Ex-ante Control

Ex-ante financial control, governed by the PFMC Law and secondary legislation, comprises the controls performed at municipal spending units at the realization stage of operations and FSU/SDU-level controls.

Financial decisions and operations which shall be subject to an ex-ante control by the FSU/SDU are determined by the Ministry of Treasury and Finance in the context of the duty of central harmonization. Accordingly, whether subject to or not subject to the procurement laws, administrations' commitment documents and draft contracts which require expenditure and whose price exceeds one million Turkish Liras for goods and services procurements and three million Turkish Liras for construction works shall be subjected to control. According to the legislation, upon the mayor's approval, municipalities may subject the matters other than these financial decisions and

transactions determined by the Ministry of Treasury and Finance to ex-ante financial control by taking into consideration risky areas.

Spending units shall control financial decisions and transactions in terms of effectiveness, economy and efficiency. In this framework, the realization officer who is appointed by the authorizing officer to issue payment orders shall perform ex-ante financial controls on the payment orders their appendices.

The FSU/SDU controls the legislative alignment of financial decisions and transactions that are subject to ex-ante financial control, issuing in writing and sending to the spending unit a letter of opinion if deemed appropriate. If the financial transactions are not deemed appropriate, a letter of opinion clearly stating the reasons shall be sent to the relevant spending unit. In the event that a negative opinion is granted as a result of ex-ante financial controls, the transactions realized by the authorizing officer shall be recorded and notified to the mayor on a monthly basis. The said records shall also be submitted to auditors during internal and external audits.

Any opinion that has been granted as a result of ex-ante financial control shall have an advisory and preventive characteristic and it shall not be binding in the implementation of financial decisions and transactions by the authorizing officer.

Ex-ante financial control authority belongs to the FSU/SDU manager, who may delegate this authority in writing to his deputy or to the head of internal control sub-unit on the condition that the limits of such authority are clearly defined.

5.3.1.2.2 Process Control

The disbursement process begins when the authorizing officer gives a disbursement instruction to realization officers. The disbursement instruction includes such information as justification of services, the nature and amount of the work to be performed, and the available appropriation. Realization officers to whom a disbursement instruction is given cause the work to be done, receive the goods or services, and prepare the documents required for payment. The disbursement process is completed when the payment order is signed by the authorizing officer and the amount is paid to the right holder.

During these stages, process controls are performed in the spending unit. Process control is designed and implemented in a way that each transaction includes the control of previous transactions. Those who are involved in the carrying out of a financial transaction also control those that were made before the transaction they will make.

In order to facilitate the control and auditing of transactions, a process flow chart is prepared for the financial transactions, and put into effect upon the approval of the mayor.

5.3.1.2.3 Segregation of Duties

Pursuant to the segregation of duties principle, duties of the authorizing officer and accounting officer cannot be given to the same person. Additionally, those who carry out ex-ante financial control duties in the Strategy Development/Financial Services unit shall not be assigned any duty in disbursement processes.

5.3.1.3 Internal Control System and Public Internal Control Standards

According to Law No. 5018, internal control, including FMC and IA, encompasses financial controls and other controls comprising organizational, methodology, procedural and internal audit established by the organization (municipality) in order to ensure that the activities are performed in an effective,

economic and efficient way in accordance with the aims, defined policies of the administration and with legislation, the assets and resources are protected, the accounting records are held correctly and completely, the financial information and management information are produced in time and securely, and in line with the Acquis and the international standards guided by the Acquis.

According to the Law, the purposes of internal control are;

- a) To manage the public revenues, expenditures, assets and liabilities in an effective, economic and efficient way,
- b) To ensure that public administrations (municipalities) operate in accordance with the laws and other legislation,
- c) To prevent irregularities and frauds in all kinds of financial decisions and transactions,
- d) To ensure regular, timely and reliable reporting and information acquisition for decision-making and monitoring,
- e) To prevent the misuse and waste of assets and to protect against losses.

The Law also describes the internal control responsibilities of the mayor and unit managers. Accordingly, in order to establish an adequate and effective control system; necessary measures shall be taken by the senior administrators (mayors) and other administrators (unit managers) of the relevant administrations by considering duties, powers and responsibilities, to establish high professional values and an honest administration concept; to grant financial authorities and responsibilities to well-informed and qualified administrators and staff; to ensure compliance with the established standards; to avoid activities contrary to the law; and to ensure a comprehensive management approach and a suitable working environment as well as transparency.

According to the legislation, internal control standards shall be defined and published by the Ministry of Treasury and Finance within the framework of the central harmonization duty. The administrations are obliged to abide by and fulfil these standards in all their financial and non-financial transactions.

Public Internal Control Standards demonstrate the basic management rules which administrations must take into consideration in establishing, monitoring and evaluating an internal control system, and aims for the establishment and implementation of a consistent, comprehensive and standard control system in all public administrations.

Public Internal Control Standards were determined, and published in the Official Gazette, in 2007 by the Ministry of Treasury and Finance within the framework of the COSO Model, INTOSAI Guidelines for Internal Control Standards for the Public Sector, and EU Internal Control Standards.

5.3.1.3.1 Component 1: Control Environment Standards

Control environment is a general framework serving as basis for other components of internal control and it consists of the issues related to personal and professional honesty, ethical values of personnel and management, supportive attitude towards internal control, professional compatibility, organizational structure, policies and implementations of human resources, and working style.

Standard 1- Ethical Values and Honesty: Administrations shall determine and monitor the implementation institutional codes of conduct of personnel and the senior administration shall support the internal control system.

Standard 2 – Mission, organizational structure and duties: Administrations shall determine the job descriptions of their units, sub-units and personnel in written form, establish work plans for units and job descriptions for personnel, and formulate special procedures for personnel employed in sensitive positions.

Standard 3 – Competence and performance of personnel: The competence and duties of personnel shall be harmonized, the performance of the personnel shall be evaluated and measures for improvement shall be defined.

Standard 4 – Delegation of Authority: Administrations shall establish work flow processes and determine the signature and approval authorities, clearly defining the authorities and the limits of delegation of authority.

5.3.1.3.2 Component 2: Risk Assessment Standards

Risk assessment involves standards related to defining and analysing the risks that will hinder the administration to achieve its objectives, and determining the necessary measures.

Standard 5 – Planning and Programming: Administrations shall establish plans and programmes that include their activities, objectives, goals and indicators and the resources required to fulfil them, and ensure that the activities are in line with the plans and programmes.

Standard 6 – Determination and evaluation of risks: The administrations shall define and assess the internal and external risks that could prevent the achievement of goals and objectives by performing a systematic analysis, and determine the measures to be taken.

5.3.1.3.3 Component 3: Control Activities

Control activities involve policies and procedures which have been developed with a view to ensuring the achievement of administration objectives and managing the determined risks.

Standard 7 – Control strategies and methods: Administrations shall determine and implement control strategies and methods which aim to achieve the objectives and are suitable for risk response.

Standard 8 – Determination and documentation of procedure: Administrations shall prepare and periodically update written procedures which are required for their activities as well as financial decisions and transactions.

Standard 9 – Segregation of duties: With a view to reducing fault, flaw, error, irregularity and corruption risks; the duties of approval, implementation, recording and control of financial decisions and transactions shall be allocated among personnel.

Standard: 10 – Hierarchical controls: Managers at all levels shall control the compliance of the works and transactions with the procedures.

Standard 11 – Continuity of activities: Administrations shall take the necessary measures to prevent the interruption of the continuity of activities due to such reasons as temporary or permanent departure from office, transition to new information systems, amendments in methods or legislation as well as extraordinary situations.

5.3.1.3.4 Component 4: Information and Communication Standards

Standard 12 – Information System Controls: Administrations shall develop control mechanisms in order to ensure the continuity and security of information systems.

Standard 13 – Information and communication: Administrations shall have a suitable information and communication system with a view to ensuring that the performance of the units and the personnel is monitored, decision making processes operate soundly, and efficient and satisfactory service provision.

Standard 14 - Reporting: Goals, objectives, indicators and activities of the administration and the results thereof shall be reported in accordance with the principles of transparency and accountability.

Standard 15 – Record and filing system: Administrations shall have a comprehensive and up-to-date system where the works and transactions including incoming and outgoing documents are recorded, classified, and filed.

Standard 16 – Notification of faults, irregularities and corruptions: Administrations shall develop methods which will ensure that the faults, irregularities and corruptions are notified in a specific order.

5.3.1.3.5 Component 5: Monitoring Standards

Monitoring standards involve all sorts of monitoring activities performed with the aim of quality assessment of the internal control system.

Standard 17 – Assessment of internal control: Administrations shall assess their internal control systems at least once a year.

Standard 18 – Internal control: Administrations shall ensure a functionally independent internal audit activity.

5.3.1.4 Alignment with Public Internal Control Standards

The Ministry of Treasury and Finance issued the Guidelines for the Action Plan for Compliance with Public Internal Control Standards in 2009 in order to guide public administrations in determining the works required to align internal control systems with Public Internal Control Standards, formulating an action plan, and preparing the necessary procedures and making the relevant arrangements. Accordingly, all administrations (including municipalities governing a population over 10,000) shall prepare, and bring into force upon the senior administrator's approval, an Action Plan that compares their current situation with Public Internal Control Standards and demonstrates the actions which will be performed to ensure alignment with the standards.

According to the Guidelines, the following basic principles should be taken into account in establishing, implementing, monitoring, and improving internal control systems in municipalities:

- Pursuant to the managerial accountability principle, it is the responsibility of mayors and other managers to establish and ensure the operation of an efficient internal control system.
- Internal control is generally a form of control which must be performed by the management and does not merely consist of regulations, procedures, process flow charts and ex-ante controls. Internal control should be handled as a form of management and set of actions that are adopted in the performance of activities.

- Internal control is not a separate administrative unit or duty; it is an integral part of existing systems together with its managerial function.
- The scope of internal control includes all financial and non-financial activities, decisions and transactions in all municipal units.
- All regulations relating to the internal control system should contain detailed explanations to ensure that the setup and operation of the system is fully and accurately understood by the managers and personnel.
- Specific conditions, such as the legal and administrative structure and the personnel and financial status, of the municipality should be taken into account in determining the methods and procedures regarding the internal control system, by taking a risk-based approach.
- While the method to be followed in the performance of internal control standard compliance efforts is left to the initiative of municipalities pursuant to the managerial accountability principle, the Guideline contains some important recommendations on ensuring efficiency throughout such efforts. The efforts to establish, implement and improve the internal control system should be carried out under the leadership and supervision of the mayor, with the technical assistance and coordinatorship of the strategy development/financial services unit, and with the contributions of spending units. If deemed necessary, consultancy assistance can be obtained from the internal audit unit. The responsibility for establishing, implementing, monitoring and improving the internal control system is mainly held by the mayor. Therefore, it will be appropriate to initiate the efforts regarding the internal control system upon the mayor's approval. It will increase efficiency to explain the purpose and scope of the work; the roles and responsibilities of spending units, strategy development/financial services units and the boards and groups to be established as well as the personnel who will take part in such groups; and the methods relating to the periodical monitoring of the works in the Mayor's approval or the document annexed thereto.
- An Internal Control Monitoring and Steering Board, which is chaired by a vice mayor (or secretary-general) or authorizing officer and consists of authorizing officers or their deputies appointed by them, and an Action Plan Preparation Group for Compliance with Public Internal Control Standards, which consists of spending unit managers or representatives that are hierarchically closest to the authorizing officer, should be established. The strategy development/financial services unit shall coordinate the works of and provide secretariat services to the Board and the Group.
- The Action Plan Preparation Group for Compliance with Public Internal Control Standards should firstly prepare a report that presents the current situation of the administration and that identifies, compares, and establishes the gaps in the internal control system envisaged in Law No. 5018 and the relevant legislation. The report should be annexed with a Draft Action Plan for Compliance with Public Internal Control Standards which demonstrates the works, procedures and arrangements required to establish an internal control system at the administration that is in line with the Public Internal Control Standards.
- In the event that there are regulations or practices in place that meet the Public Internal Control Standards or some of the general requirements regarding such standards and provide reasonable assurance as projected by the internal control system, whether or not reasonable assurance has been ensured should be stated in the "explanation" section of the action plan. In cases where reasonable assurance cannot be ensured, the action plan should address the actions towards compliance with the relevant standard.
- The Report and the annexed Draft Action Plan for Compliance with Public Internal Control Standards prepared within this framework should be discussed by the Internal Control Monitoring and Steering Board, after which the report and the Action Plan, if deemed appropriate, should be submitted for the mayor's approval.

- The realized outcomes of the activities and arrangements envisaged in the Action Plan should be regularly monitored and evaluated by the municipal strategy development/financial services unit at least every six months, and reported to the mayor in the form of an action plan.

5.3.1.5 Internal Control Statement of Assurance

In order to ensure the implementation of managerial accountability, mayors, FSU/SDU managers and authorizing officers shall set forth their responsibility by signing and attaching to the activity report an internal control statement of assurance that demonstrates that the sources allocated for municipal activities were used in line with their purposes and good financial management principles and that the internal control system ensures the required assurance relating to the legislative alignment of the transactions. If they have any reservations, they shall explain such reservations in the statement of assurance.

5.3.2 Internal Audit

The PFMC Law defines internal auditing as an independent consultancy and objective assurance providing activity, which is performed in order to improve and add value to the activities of the public administrations by evaluating whether the resources are managed in conformity with the principles of effectiveness, economy and efficiency, and by providing guidance within the framework of the international standards referenced by the Acquis.

Such activities are carried out based on objective risk assessment methods and techniques, by taking a systematic, continuous and disciplined approach and in line with commonly accepted standards in order to assess and improve the efficiency of administrative management and control structures and the risk management, management and control processes of financial transactions.

Municipalities have internal auditing positions in place in order to establish and implement internal auditing. Internal auditors are appointed by the mayor from among candidates who have received a four-year higher education at the least in areas determined by the Internal Audit Coordination Board (IACB) of the Ministry of Treasury and Finance, which has taken on the duty of central harmonization in internal auditing; who have had at least five years of auditing or eight years of expertise/management experience in the public sector; who have been selected by examination to receive an internal auditing training and have successfully passed the training; and who hold the knowledge, qualifications and representative skills required by the profession. According to the Regulation, an internal audit unit is established in municipalities with three or more internal auditors, one of whom is designated by the mayor as the internal audit unit manager.

Pursuant to the Law, internal auditing is carried out by internal auditors holding a public internal auditor certification. Internal auditors cannot be assigned or made to perform any duties other than their main duties.

Internal auditors are responsible for auditing whether resources are used effectively, economically and efficiently; performing compliance audits of operations and transactions; auditing the accuracy, reliability and integrity of the knowledge, reports, statistics and financial statements that have been produced; auditing the competence, reliability and efficiency of information technology systems and practices; and carrying out advisory activities with the approval of the mayor.

Internal auditing is carried out in accordance with three-year internal audit plans and annual programmes that are designed to focus on risks and approved by the mayor. According to the legislation, audit programmes that have not been approved by the mayor by the end of December are automatically brought into force at the beginning of January.

As a result of internal audit activities, a draft audit report, which is to be responded to within a certain period of time, is prepared and sent to the head of the audited unit. The unit manager responds to the report, which he or she then sends to the internal auditor. In the event of any disagreement between the internal auditor and unit manager concerning the findings, the internal auditor shall include his or her assessments on this matter in his or her report. If the internal auditor and the unit manager share the same opinion, an agreement shall be reached so that measures are taken within a reasonable time. The internal auditor shall submit his or her final report, which includes the responses obtained from the audited unit as well as his or her assessments thereof, to the mayor through the internal audit unit. After being evaluated by the mayor, the final report is sent to the units indicated in the report for due action and to the SDU/FSU for information.

The mayor and internal audit units monitor whether the measures stated in the report are taken. The mayor sends the final report to the IACB within two months.

In order to determine whether internal audit activities in municipalities are carried out in conformity with the definition, standards and ethical rules of internal audit, they should be assessed by the relevant internal audit unit (internal assessment) as well as by the IACB (external assessment) at certain periods within the framework of the quality improvement and assurance programme.

According to Article 64 of Law No. 5018 Public Financial Management and Control, "Internal auditors shall perform their duties in line with the internationally accepted control and audit standards defined by the Internal Audit Coordination Board".

Public Internal Audit Standards⁷⁵ were determined by the Internal Audit Coordination Board based on the "International Standards for the Professional Practice of Internal Auditing" published by the Institute of Internal Auditors (IIA).

Pursuant to Law No. 5018 and the Regulation on the Working Procedures and Principles of Internal Auditors, the head of the internal audit unit as well as internal auditors must comply with these Standards.

The Standards consist of attribute and performance standards. Attribute standards concern the characteristics which an internal audit activity and internal auditors must have, whereas performance standards concern the planning, performance, reporting and monitoring the results of an internal audit activity.

5.3.2.1 Public Internal Audit Attribute Standards

- Purpose, Authority and Responsibilities

The purpose, authority, and responsibilities of the internal audit activity must be defined in a charter to be issued upon the approval of the head of the public administration for every public administration consistent with the Definition of Internal Audit, Code of Ethics, and Public Internal Audit Standards (the Standards). The head of the internal audit unit must review the audit charter periodically and submit the charter to the senior administrator's approval.

- Independence and Objectivity

⁷⁵https://ms.hmb.gov.tr/uploads/2019/09/kamu_ic_denetim_standartlari.pdf

The internal audit activity must be independent, and internal auditors must be objective in performing their work. The head of the internal audit unit must report directly to the top manager. The internal auditing activity must be free from any kind of interference in determining the scope and subject of internal auditing, performing work, and reporting results. The head of the internal audit unit must directly communicate and interact with the top manager. Internal auditors must have an impartial, unbiased attitude and avoid conflicts of interest. If independence or objectivity is impaired in fact or in appearance, the details of the impairment must be disclosed to appropriate parties. Internal auditors must refrain from auditing specific operations for which they were previously responsible. Objectivity is presumed to be impaired if an internal auditor provides auditing services for an activity for which the internal auditor had responsibility within the previous year.

- Proficiency and Due Professional Care

Engagements must be performed with proficiency and due professional care. Internal auditors must possess the knowledge, skills, and other competencies needed to perform their individual responsibilities. Internal auditors must have sufficient knowledge to evaluate the risk of fraud and the manner in which it is managed. However, internal auditors are not expected to have the expertise of a person whose primary responsibility is detecting and investigating fraud. Internal auditors must enhance and improve their knowledge, skills, and other competencies through continuing professional development.

- Quality Assurance and Improvement Programme

The head of the internal audit department must develop and maintain a quality assurance and improvement programme that covers all aspects of the internal audit activity. The quality assurance and improvement programme must include both internal and external assessments. Internal assessments must include ongoing monitoring of the performance of the internal audit activity; and periodic reviews performed through self-assessment or by other persons within the organization with sufficient knowledge of internal audit practices. External assessments must be conducted at least once every five years by a qualified, independent reviewer or review team from outside the organization appointed by the Internal Audit Coordination Board (the Board).

5.3.2.2 Public Internal Audit Performance Standards

- Managing the Internal Audit Activity

The head of the internal audit unit must effectively manage the internal audit activity to ensure it adds value to the organization. The head of the internal audit unit must establish a risk-based plan to determine the priorities of the internal audit activity, consistent with the organization's goals. The internal audit plan must be based on a documented risk assessment, undertaken at least annually. The input of top manager and the senior management must be considered in this process and their opinion must be obtained. The head of the internal audit unit must obtain and consider the opinions and expectations of senior management. Additionally, the administration's Strategic Plan and the Public Internal Audit Strategy Paper must be taken into account in drafting the internal audit plan.

The head of the internal audit unit must report periodically to top manager and to ministers at the relevant ministries and affiliated entities on the internal audit activity's purpose, authority, responsibility, and performance relative to its plan. Reporting must also include significant risk exposures and control issues, including fraud risks, governance issues, and other matters needed or requested by senior management and the senior administrator.

- Nature of Work

The internal audit activity must evaluate and contribute to the improvement of governance, risk management, and control processes using a systematic, disciplined and risk-based approach.

The internal audit activity must assess and make appropriate recommendations for improving governance processes such as making strategic and operational decisions, overseeing risk management and control, promoting appropriate ethics and values within the organization, ensuring effective organizational performance management and accountability, communicating risk and control information to appropriate areas of the organization, coordinating the activities of, and communicating information among, the senior administrator and senior management and internal and external auditors.

The internal audit activity must evaluate the adequacy and effectiveness of controls in responding to risks within the organization's governance, operations, and information systems regarding the reliability and integrity of financial and operational information, effectiveness and efficiency of operations and programmes, safeguarding of assets, and compliance with laws, regulations, policies, procedures and contracts. When assisting management in establishing or improving risk management processes, internal auditors must refrain from "assuming any management responsibility by actually managing risks". The internal audit activity must assist the organization in maintaining effective controls by evaluating their effectiveness and efficiency and by promoting continuous improvement.

- Engagement Planning

Internal auditors must develop and document a plan for each engagement, including the engagement's objectives, scope, timing, and resource allocations. The plan must consider the organization's strategies, objectives, and risks relevant to the engagement. When planning an audit engagement, internal auditors must establish a written understanding with relevant parties about objectives, scope, respective responsibilities (including restrictions on distribution of the results of the engagement and access to engagement records), and other expectations. Internal auditors must develop and document work programmes that achieve the engagement objectives.

- Performing the Engagement

Internal auditors must identify, analyse, evaluate, and document sufficient information to achieve the engagement's objectives. Internal auditors must base conclusions and engagement results on appropriate analyses and evaluations and document sufficient, reliable, relevant, and useful information to support the engagement results and conclusions.

- Communicating Results

Internal auditors must communicate the results of engagements. Communications must include the engagement's objectives and scopes as well as applicable conclusions, recommendations, and action plans, and the internal auditor's opinion and/or conclusions. When issued, an opinion or conclusion must take account of the expectations of the senior administrator and senior management and must be supported by sufficient, reliable, relevant, and useful information. Communications must be accurate, objective, clear, concise, constructive, complete, and timely.

- Monitoring Progress

The head of the internal audit unit must establish a follow-up process to monitor and ensure that management actions have been effectively implemented or that the management has accepted the risk of not taking action. The head of the internal audit unit must monitor the disposition of results of consulting engagements to the extent agreed upon with relevant managers.

When the head of the internal audit unit concludes that senior management has accepted a level of risk that may be unacceptable to the organization, the head of the internal audit unit must discuss the matter with the relevant manager and if the matter has not been resolved, the head of the internal audit unit must communicate the matter to the senior administrator.

5.3.3 Central Government's Role in the Financial Control Policy: Central Harmonization

5.3.3.1 Central Harmonization of Financial Management and Control

According to the PFMC Law, the Ministry of Treasury and Finance is responsible for undertaking the duty of central harmonization in financial management and control and determining methods and standards, coordinating the practices, and providing consultancy services to public administrations.

On the other hand, subparagraph (e) of Article 220/A of the section relating to the Ministry of Treasury and Finance of Presidential Decree No. 1 details the central harmonization duty, which is among the duties of the General Directorate of Public Financial Management and Transformation (PFMT).

Accordingly, the General Directorate of PFMT shall undertake the following duties;

- Determining standards and methods that are in line with internationally accepted standards in financial management and internal control,
- Carrying out activities regarding assistant financial service experts' special competitive examinations, appointment and placement, education, training, and proficiency exams,
- Providing public administrations with training and consultancy services,
- Monitoring, and evaluating the practices in terms of compliance with the determined methods and standards,
- Issuing institutional and consolidated reports and making recommendations,
- Establishing management information systems for the harmonization of financial management and internal control practices and information sharing,
- Holding annual informative and assessment meetings on a regular basis for financial services unit managers and other managers and specialists,
- Monitoring, evaluating, and formulating recommendations for practices designed to ensure financial transparency.

According to the Procedures and Principles on Internal Control and Ex-Ante Financial Control, standards and methods related to internal control shall be determined, developed and harmonized by the Ministry of Treasury and Finance. In this framework, the Ministry;

- a) Shall determine internal control standards and monitor whether these standards are abided by.
- b) Shall determine standards and methods on ex-ante financial control as well as the financial decisions and transactions that are subject to ex-ante financial control and their control principles and procedures.
- c) Shall ensure coordination among administrations and provide guidance services for administrations in the field of internal control,
- d) Shall establish cooperation with the administrations for general and specific arrangements related to internal control and ex-ante financial control, organize study meetings,

- e) Shall monitor the functioning of these systems through taking reports and information from the administrations about internal control and ex-ante financial control arrangements and implementations,
- f) Shall determine working principles and procedures of the financial services units of the administrations,
- g) Shall search national and international good practice examples, carry out activities for their implementation,
- h) Shall prepare training programmes related to internal control and financial management and control system.

Municipalities' internal regulations on internal control and ex-ante financial control are also monitored and evaluated by the Ministry of Treasury and Finance.

5.3.3.2 Central Harmonization of Internal Audit

According to the PFMC Law, the Internal Audit Coordination Board (IACB) of the Ministry of Treasury and Finance is responsible for determining methods and standards in the field of internal audit, coordinating the practices, and providing consultancy services to public administrations.

Consisting of seven members designated by the President, the IACB undertakes the following duties related to the performance of internal audit activities in the public sector:

- a) To determine internal audit and reporting standards, and to prepare and develop audit manuals.
- b) To develop risk assessment methods in compliance with international practices and auditing standards.
- c) To establish the cooperation between municipalities and audit units.
- d) To give recommendations regarding taking the necessary measures for the prevention and elimination of frauds and irregularities.
- e) To give recommendations to municipalities on having a specific audit task outside the scope of the programme, conducted by internal auditors, in risky areas.
- f) To regulate the internal auditors' training programmes.
- g) To contribute to the settlement of conflicts in cases of divergence of opinions between internal auditors and mayors.
- h) To evaluate the internal audit reports of municipalities and to consolidate their results in an annual report to be submitted to the Minister of Treasury and Finance and publicly disclosed.
- i) To decide, considering the volume of the transactions and numbers of personnel, whether internal auditors will be appointed to district and village municipalities.
- j) To determine other procedures related to the appointment of internal auditors.
- k) To determine the code of ethics to be followed by internal auditors.
- l) To regulate the quality assurance and improvement programme and to evaluate internal audit units in this context.

5.3.3.3 Ministry of Environment and Urbanization

According to Law No. 5018, the Minister of Environment and Urbanization shall be responsible for implementing government policy and for ensuring the preparation and implementation of municipal strategic plans and budgets in compliance with the development plans and annual programmes as well as ensuring coordination and cooperation with other ministries in this framework.

According to Law No. 5393, the principles and procedures governing municipal budgets and accounting transactions shall be laid down in a regulation to be issued by the Ministry of Environment and Urbanization after consulting the opinion of the Ministry of Treasury and Finance.

According to Article 100 of the Presidential Decree No. 1, the duties of the Directorate General for Local Authorities of the Ministry of Environment and Urbanizations include performing, following up on, finalizing, and improving the duties and services given by the legislation (Law No. 5018 in this case) regarding the works and procedures of local administrations.

The Directorate General for Local Authorities also undertakes the duties of performing the works and procedures related to determining the standards relating to the activities and performance reports of municipalities, consolidation of their financial reports, determining and implementing performance measurement criteria, preparing the documents and materials related to their annual trainings, and determining the institutional codes of municipal budgets.

5.3.3.4 Ministry of Interior

Pursuant to subparagraph (a) of Article 260 of the Presidential Decree No. 1, the Inspection Board of the Ministry of Interior shall be assigned with the task of inspecting and auditing, examining and investigating municipal transactions and accounts.

Furthermore, Article 276 indicates that local government controllers shall be employed under the Ministry of Interior.

According to Municipality Law No. 5393, internal and external auditing shall be conducted in accordance with the provisions of the Law No. 5018 on Public Financial Management and Control. In addition to the municipality's financial transactions, the Ministry of Interior shall also monitor the municipality's administrative acts in terms of legal compliance and integrity of administration. The outcome of audits shall be made public, and communicated to the municipal council.

Law No. 5018 also assigns a special duty to the Ministry of Interior regarding municipalities' financial management and control systems. According to Article 77 of the Law, where the financial management and control system fails totally or indications of apparent corruption or public loss emerge, the Minister of Interior shall, upon the request of the concerned mayors or upon the direct approval of the President, have the authorized audit staff inspect the entire financial management and control systems, financial decisions and transactions of the relevant local administrations as to their compliance with the legislation. A copy of the reports drawn up based on such inspections shall be submitted to the Internal Audit Coordination Board, and another copy to the concerned governor or mayor for action.

5.4 Level of Municipalities' Implementation of the PIFC Acquis – Field Visits and Workshop Results

According to Municipality Law No. 5393, the powers of municipalities include issuing regulations within the municipality's statutory purview upon the approval of the council. This power also includes municipalities' regulatory power in the area of financial control, provided that they remain within the limitation of the Laws.

Law No. 5018 allows for a broad municipal purview. Article 55 of the Law defines internal control as all financial and other controls encompassing organization, method, process and internal control as established by the administration (municipality). Furthermore, Article 11 stipulates that mayors shall be accountable for the preparation and implementation of the strategic plans and budgets of municipalities in accordance with the development plan, annual programmes as well as the performance objectives and service requirements of the administration, for effective, economical and efficient acquisition and use of the resources under their responsibility, the prevention of losses and abuses of such resources, the supervision and monitoring of the operation of financial management and control system.

On the basis of these provisions, municipalities have broad regulatory powers, and even accountability, in determining the financial and other types of control of municipalities.

This section addresses the PIFC component of EU Acquis Chapter No. 32 as observed during field visits and workshops, and the reflections of the regulations brought into force by the central governments in association with this Component in municipalities.

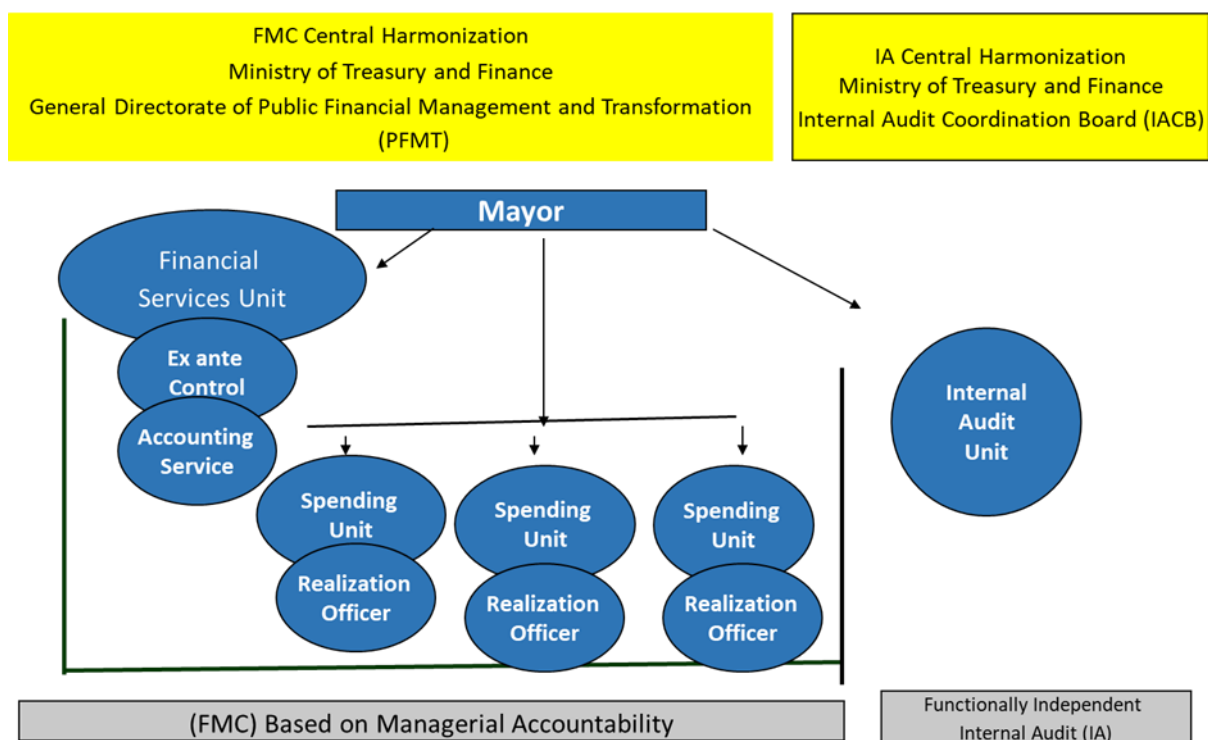
The extent of design and implementation of the PIFC in municipalities is explained below, in fidelity to the titles in previous chapters (by following the elements of PIFC).

5.4.1 Structure and Functioning of the Financial Management and Control System in Municipalities

First, institutional structure and the roles and responsibilities of the actors involved in this structure need to be clarified in order to implement an efficient financial management and control system in municipalities.

The responsibilities of supervision, implementation, and control regarding financial management and control should be framed separately from one another. The functioning of municipal financial management and internal control processes, the actors taking part in such processes and their duties, powers and responsibilities are examined below, within the framework of alignment with the Acquis.

PIFC System in Municipalities



The diagram demonstrates the organizational structure of the PIFC System in municipalities.

According to Law No. 5018 and other relevant legislation formulated in the context of alignment with the Acquis, mayors, acting in the capacity of senior administrator, are assigned responsibility for the preparation and implementation of the strategic plans and budgets of municipalities in accordance with the development plan, annual programmes as well as the performance objectives and service requirements of the administration, for effective, economical and efficient acquisition and use of the resources under their responsibility, the prevention of losses and abuses of such resources, and the supervision and monitoring of the operation of financial administration and control system, the requirements for which shall be performed through authorizing officers, the financial services unit, and internal auditors.

The law assigns the responsibility of establishing and implementing an efficient internal control system in disbursement units to spending officers; the duties of providing authorizing units with technical assistance and consultancy in this area, and ex-ante financial control and accounting to financial services/strategy development units; and the duty of supervising the design and implementation of municipalities' internal control systems to internal audit units.

The duty of central harmonization in internal control and internal audit is undertaken by the Ministry of Treasury and Finance and its affiliated body, the Internal Audit Coordination Board.

The roles, powers and responsibilities of the key actors taking part in municipal financial management control processes are explained below, by comparing with the findings obtained in the field, the Acquis, international standards, and the legislation.

5.4.1.1 Actors, Roles and Responsibilities, and Alignment with the Acquis

<p>5.4.1.1.1 Mayor</p>
<p>Acquis / International Standards / National Legislation</p> <ul style="list-style-type: none"> - Top management demonstrates independence from executive management and exercises oversight of the development and performance of internal control. This happens through the use of appropriate working arrangements and communication channels between service units (EU Internal Control Standards Principle No. 2) - Top management holds unit managers accountable for their internal control responsibilities in the pursuit of the objectives of the institution (EU Internal Control Standards Principle No. 5) - The mayor shall be responsible for monitoring the operation of the financial management and control system. (5018 / 11). - The responsibility of ensuring the establishment and operation of an efficient internal control system is held by the mayor in municipalities. (Guidelines for the Action Plan for Compliance with Public Internal Control Standards)
<p>Findings, Alignment Level and Recommendations</p> <p>The mayor’s position in municipalities is top manager. As also required by the Acquis and a result of managerial accountability, the disbursement power (authorizing power) previously held by the mayors was revoked from mayors and granted to service unit heads, which caused mayors to become independent from executive management and withdraw from the practical process to the oversight process.</p> <p>In the structure that is projected, the mayor shall be removed from the operational process and assume the roles of making strategic decisions, setting goals, preparing budgets in line with the goals, overseeing the implementation process, obtaining reports, re-instructing, taking measures, etc. and shall be accountable to the public and external competent authorities for the outcomes.</p> <p>In practice, municipalities act in line with this structure, i.e., they do not sign contracts, disbursement instructions and payment orders, and accounting transactions. This decision and their non-signature of the transactions shall not remove the mayors’ accountability responsibilities. The mayor, whose accountability responsibilities continue on the basis of such a decision and transactions, should get assurance from a well-designed and well-functioning internal control system.</p> <p>The mayors’ withdrawal from the disbursement process has increased the functionality of the audit and control units of municipalities, eliminating the conflict that a transaction finalized upon the mayor’s signature or approval is also controlled or audited by control and audit units under the mayor. Thus, municipal control and auditing mechanisms are no longer a structure that also controls and audits the mayor; such mechanisms have become a structure that provides the mayor with assurance.</p> <p>It should be kept in mind that the efficiency of municipal internal control and auditing mechanisms will increase to the extent to which the mayor avoids intervening in operational processes through written or verbal instruction and leaves the managerial accountability to unit managers.</p>

The mayor shall ensure that there is sufficient assurance that the activities are carried out in line with the legislation, effectively, economically and efficiently and that financial and non-financial information is full and accurate through establishing and overseeing the operation of an efficient internal control system.

Activity reports and the internal control statement of assurance signed and submitted by unit managers, the internal control and ex-ante financial control notifications and internal audit reports of the financial services unit are instruments that were designed to serve this purpose.

Another important point in this regard is the lack of mayors' fast and easy access to the basic knowledge and skills which they require to efficiently manage the field of financial management and control (planning, programming, budget, disbursement management, internal control, risk management, internal and external audit, etc.). It takes time for mayors, who usually have varying backgrounds in terms of expertise and experience, to learn and have full knowledge of these subjects. This also affects the improvement of managerial accountability negatively; instead of using the supervisory and accountability processes offered by the financial management system, mayors avoid delegation and strive to dominate the process by signing or approving every process.

Therefore, programmes aimed at mayors should be developed to organize information and awareness seminars in the field of financial management and control within a short period following their appointment and periodically thereafter. The cooperation between the Ministry of Environment and Urbanization, the Ministry of Treasury and Finance and other relevant institutions, and the Union of Municipalities of Turkey gains further prominence in this regard.

Another effective method will be to prepare a Financial Management and Control Manual for mayors, and even for other managers.

5.4.1.1.2 Financial Services / Strategy Development Unit

Acquis / International Standards / National Legislation

- Each Director-General oversees the development and performance of internal control. They are supported in this task by the Director in charge of risk management and internal control.(Internal Control Framework of the European Commission Principle 2)
- With the support of the Director in charge of risk management and internal control, the Director-General considers the results of the assessments of how the internal control system is functioning within the Directorate-General. Deficiencies are communicated to management and to the departments responsible for taking corrective action. (Internal Control Framework of the European Commission Principle 17)
- Financial services units are established in municipalities to prepare strategic plans, performance programmes and budgets, final account and activity reports, coordinate internal control activities, and provide the mayor and other administrators with financial consultancy (5018/60)
- Financial services assistant experts and financial services experts may be employed in the financial services units (5018/60)

Findings, Alignment Level and Recommendations

In accordance with the Regulation on Principles and Standards of Job Positions, units were established under municipalities to provide the mayor, senior administration and unit managers with consultancy in financial management and control and to carry out ex-ante financial control duties. However, it is seen that the establishment of such units were not standardized; the units were established under the name of

Financial Services Unit in some municipalities and Strategy Development Unit in others, while some municipalities had established both units.

The municipalities where both units were established reported that they had to resort to a dual structure due to the intensity of payment and accounting transactions handled by the financial services unit, and that they managed to make progress in this regard by assigning institutional development duties to strategy development units which were formed afterwards.

Indeed, the financial services unit, which also undertakes revenue operations, focuses on budgetary, accounting, payment and reporting functions and fails to make sufficient time for institutional development functions such as strategic planning, institutional risk management and internal control, particularly in metropolitan municipalities and municipalities above a certain scale.

Therefore, it is recommended that a separate strategy development unit, to which institutional management duties will be assigned, is established in metropolitan municipalities and municipalities where duties relating to the accrual, tracking and recovery of revenues are assigned to financial services units.

The duties that are assigned to financial services units are listed in a total of 41 subparagraphs in Laws No. 5018 and 5436. Almost all of these duties require an advanced level of professional knowledge and experience, which is why the Law stipulates the creation of job positions for financial services experts and assistant experts and requires the appointment to such job positions through meeting conditions such as post-KPSS central examination, interview, preparing a dissertation, a competence examination following a three-year training period, and achieving a score of at least 70 in foreign language examination. Furthermore, it was also observed that the employment of financial services experts and assistant experts was quite limited in municipalities.

The number of financial services experts and assistant experts employed in municipal financial services units should be increased, and training programmes should be developed to improve the professional qualifications of the current staff.

5.4.1.1.3 Authorizing Officer

Acquis / International Standards / National Legislation

- Each Director-General oversees the development and performance of internal control. They are supported in this task by the Director in charge of risk management and internal control. (EU Internal Control Standards Principle No. 2)
- Each Director-General provides a Declaration of Assurance on the appropriate allocation of resources and their use for their intended purpose and in accordance with the principles of sound financial management, as well as on the adequacy of the control procedures in place. (EU Internal Control Standards Principle No. 2)
- The authorizing officer shall be responsible for implementing sound financial management principles and ensuring legal compliance, establishing appropriate organizational structure and internal control systems, ensuring at least one ex-ante control is carried out for every operation, putting in place post-ante controls to verify completed operations (Financial Regulation of the European Commission Art. 64-65).

- Authorizing officers must complete special courses relating to their duties and responsibilities and budget implementation prior to taking office. (Financial Regulation of the European Commission Art. 64-65).
- Auxiliary staff of adequate quality and number shall be appointed under the authorizing officer (Financial Regulation Art: 64-65).
- Authorizing officers shall be responsible for the compliance of authorizing instructions with the budget principles and bases, laws, by-laws and regulations and other legislation, for effective, economical and efficient use of the appropriations and for other actions they must perform in the framework of this Law. (5018/32)
- Authorizing officers shall prepare, and submit to the mayor by the end of every year, an activity report of the unit that includes the resources used, the causes for the deviations resulting from budget goals and accruals, the activities carried out pursuant to the strategic plan and performance programme, and performance details. (5018/41)
- Authorizing officers shall sign and submit to the mayor the statement of assurance, explaining that the information contained in the activity report is reliable, complete and accurate, that the resources are used effectively, economically and efficiently, and that he or she provides reasonable assurance regarding the legality and regularity of the internal control system. (Regulation on Activity Reports Art. 19 ANNEX 3)

Findings, Alignment Level and Recommendations

As required by the managerial accountability principle of the Acquis, each service unit in municipalities were designated as a spending unit to which budgets were appropriated, and the unit managers (department heads in metropolitan municipalities and directors in others) were designated as authorizing officers, thus rendering unit managers authorized and responsible for both the activities and the financial management of their unit. This structure has created a suitable atmosphere for unit managers to assume accountability responsibilities. Accordingly, unit managers, acting in the capacity of authorizing officer, have taken on the power and responsibility of giving disbursement instructions, forming a tender and inspection commission, appoint an accrual officer to carry out the works and transactions required by disbursements, and giving payment orders for costs incurred.

This setup is largely applied in municipalities. However, it was observed that some municipalities made investment expenditures through the technical services unit and current expenditures through the support services unit. This method, which the legislation allows for in exceptional cases, is largely used due to the lack of an adequate number of personnel qualified to carry out financial operations in service units.

As it will be non-economical for small scale municipalities to employ personnel who is trained in financial management and control in every service unit, it may be an appropriate approach for small scale municipalities to receive support from technical and support services units, provided that the disbursement power remains under the responsibility of the relevant unit manager.

On the other hand, it is important that metropolitan municipalities and municipalities above a certain scale carry an adequate number of personnel qualified to carry out financial services in their service units, designate a sufficient number of officers from among the existing staff to involve such officers in relevant training processes, and therefore ensure that unit managers are in an accountable position with established managerial responsibilities. Any contrary practice will delay the firm establishment of the Acquis as well as a legislation aligned with the Acquis in municipalities.

Authorizing officers of municipalities issue end-of-year activity reports to which a signed internal control statement of assurance is attached. However, in practice, activity reports are mostly used as a document prepared to consolidate the administrative activity report whereas according to the Acquis as well as the legislation, unit activity reports are originally designed as an annual instrument for unit manager to provide the mayor with an account. Therefore, unit activity reports should be presented to the mayor through a method that will meet the function of giving/calling for an account. The responsibility of creating such an atmosphere should be assumed by the financial services unit manager.

Both the Acquis and the aligned legislation places authorizing officers at the focus of the financial management and internal control process. In order to carry out their duties efficiently, authorizing officers should have a basic level of knowledge on planning, programming, budgeting, spending, internal control, ex-ante financial control and risk management, reporting and accountability, and internal and external audit. However, there is no programme in municipalities that has been developed and applied to ensure that authorizing officers with varying expert and field knowledge to achieve the said level of knowledge. This situation exposes the municipality to risks of financial nature in particular. Therefore, a method should be formulated and put in place that guarantees that authorizing unit managers acquire such knowledge within a short period following their appointment, with the relevant responsibility towards achieving this being assumed by the financial services unit manager.

5.4.1.1.4 Realization Officers

Acquis / International Standards / National Legislation

- Auxiliary staff of adequate quality and number shall be appointed under the authorizing officer (Financial Regulation Art: 64-65).
- Realization officers are appointed to cause the work to be done, purchase goods or services, complete and document receiving formalities, and prepare documents required for the payment at the command of the disbursement officer. (5018/33)
- Authorizing officers shall assign one or more accrual officers to issue payment orders. Such officers shall be selected from among assistant disbursement officers or the hierarchically closest senior level managers. (5018/33)

Findings, Alignment Level and Recommendations

Disbursement operations in municipalities are carried out by realization officers. Payment orders are issued by a realization officer assigned by the authorizing officer and signed with the statement “controlled and deemed appropriate”.

It is not possible for authorizing officers to verify the entire disbursement process and each financial transaction through personal examination, so the authorizing officer must appoint a person to guide the entire disbursement process as well as providing the authorizing officer with assurance regarding the suitability and efficiency of the process. As stipulated in the legislation, this person must be an assistant authorizing officer, or from a level that is the closest to the authorizing officer in hierarchical terms.

In some municipalities, it was observed that the personnel in charge of issuing payment orders were selected from lower hierarchical levels. As a lower level officer will have poor efficiency in managing the process, the assurance with which the authorizing officer will be provided will be equally poor.

Financial transactions carried out in spending units are not limited to issuing and signing payment orders. The processes of causing the work to be done, purchasing goods or services, completing and documenting receiving formalities, and preparing documents required for the payment at the command of the disbursement officer are also carried out under the responsibility of spending units.

However, it was observed that the disbursement units of many municipalities lacked an administrative capacity to support the disbursement officer and that is equipped with financial management and control knowledge, which is why these municipalities had to resort to carrying out their expense accrual responsibilities through municipal technical or support services units. This situation is another factor delaying the improvement of managerial accountability in municipal units.

Therefore, it is important to establish an administrative capacity that will enable cooperating with the financial services unit in financial management and internal control practices in metropolitan municipality units and in the spending units above a certain scale in other municipalities.

5.4.1.1.5 Accounting Officers

Acquis / International Standards / National Legislation

- Each institution shall appoint an accounting officer to ensure the proper implementation of payments, the collection of revenue and the recovery of amounts receivable, keeping, preparing and presenting the accounts, and laying down the accounting procedures and chart of accounts. (Financial Regulation of the European Commission Art: 64-65).
- Officials to become accounting officers shall be provided occupational training by the Ministry of Finance considering the nature of the job, and awarded certificates upon successful completion of such training. Accounting officers shall be responsible for collecting revenues and claims; making the disbursements to those entitled; receiving, safeguarding, delivering to the relevant parties and dispatching the monies and values expressed in money terms and deposits; and recording and reporting all other financial transactions; and preparing proper, transparent and accessible reports related thereto (5018/61-62).

Findings, Alignment Level and Recommendations

The accounting function in municipalities is carried out in a sub-unit of the financial services/strategy development units, by personnel who has been certified by the Ministry of Treasury and Finance as an accounting officer.

However, while many municipalities carry a separate accounting unit, accounting officer's duties are carried out by the financial services/strategy development unit managers which is reportedly due to the lack of other certified accounting officers.

Combining the duty of a financial services/strategy development unit manager and the duty of an accounting officer in the same person is incompatible with the principle of segregation of duties. Since the financial services unit manager is also the authorizing officer for his or her own unit, it is contrary to the segregation of duties principle to combine the duties of issuing disbursement and payment instructions and of keeping accounting records of such disbursements in the same person. On the other hand, the

hierarchical control over accounting transactions is eliminated in the event that a financial services unit manager is the accounting officer.

For such reasons, it is important that accounting officer duties are assumed by a sub-unit manager who should be encouraged to receive the certification for accounting officer.

5.4.1.2 Functioning of Financial Management and Control System in Municipalities and Alignment with the Acquis

5.4.1.2.1 Ex-Ante Financial Control

Acquis / International Standards / National Legislation

- Risk-based ex-ante and ex-post controls are carried out; ex-ante controls include the beginning and verification of an operation. The authorizing officer may put in place ex-post controls to verify operations that have been already authorized after ex-ante controls. Such controls may be organized on a sample basis according to risk (Financial Regulation of the European Commission Art. 60-66).
- Whether subject to or not subject to the procurement laws, municipalities' commitment documents and draft contracts which require expenditure and whose price exceeds one million Turkish Liras for goods and services procurements and three million Turkish Liras for construction works shall be subjected to ex-ante control. Upon the mayor's approval, municipalities may subject the matters other than these financial decisions and transactions determined by taking into consideration risky areas.
- Realization officers who are assigned by authorizing officers to issue payment orders shall perform an ex-ante financial control on the payment order and annexed documents.
- The financial services unit manager controls the legislative alignment of financial decisions and transactions that are subject to an ex-ante financial control, issuing in writing and sending to the spending unit a letter of opinion if deemed appropriate. If the financial transactions are not deemed appropriate, the transactions realized by the authorizing officer shall be recorded and notified to the mayor on a monthly basis. The said records shall also be submitted to auditors during internal and external audits.
- Any opinion that has been granted as a result of ex-ante financial control shall have an advisory and preventive characteristic and it shall not be binding in the implementation of financial decisions and transactions by the disbursement officer.
- The financial services unit manager may delegate the ex-ante financial control authority in writing to his deputy or to the head of internal control sub-unit on the condition that the limits of such authority are clearly defined. (5018/58 Principles and Procedures regarding Internal Control and Ex-Ante Financial Control)
- Staff in charge of ex ante and ex post controls shall have the necessary professional skills that respect a specific code of professional standards (Financial Regulation Art: 66).

Findings, Alignment Level and Recommendations

EU regulations as well as our national legislation defines ex-ante financial control as a preventive advisory function to provide the authorizing officer with assurance.

According to the national legislation, ex-ante financial control involves controls conducted during the realization of transactions at spending units and those conducted by the financial services unit.

Ex-ante financial control is usually carried out in the financial service units of municipalities. Reportedly, ex-ante financial control was not carried out in the financial services units of two relatively small-scale municipalities that were interviewed during the field visits.

In spending units, payment orders are controlled by realization officers who are appointed by the authorizing officer, and annotated and signed with the statement “controlled and deemed appropriate”. The authorizing officer gives a disbursement order under the assurance of this annotation. Taking into account the diversity of financial decisions and transactions, the realization officer to put the said annotation should clearly have knowledge of the legislation on budget and disbursement. On the other hand, it was observed that municipalities did not have any defined training programme for realization officers.

Many municipalities failed to formulate control lists related to the control of financial decisions and transactions in spending units which is a deficiency that weakens the assurance given to the authorizing officer and lacks information on what is controlled. Creating and presenting to the authorizing officer a control list for each financial decision and transaction where the control results are marked will provide further assurance to the authorizing officer. The financial services unit should support spending units in formulating the control lists.

Process controls should also be carried out in spending units where each transaction in a disbursement process should be performed after the previous transactions have been verified. Lack of control lists has a negative effect on the efficiency of process controls, as well.

Ex-ante financial control in the financial services unit of municipalities is carried out by the financial services unit manager. The financial decisions and transactions that are subject to an ex-ante financial control are sent to the financial services unit by the authorizing officer. The financial services unit manager controls the financial decisions and transactions in terms of compliance with the relevant legislation, budget, and allocation, and sends those which he or she did not deem were appropriate back to the relevant authorizing officer together with the relevant justifications.

The opinion of the financial services unit manager is advisory and non-binding. The authorizing officer is free to continue or end the disbursement process by taking into account the opinion from the ex-ante financial control.

In some municipalities, all financial decisions and transactions are sent to the financial services unit for ex-ante control without carrying out any risk analysis, which reduces the efficiency of the ex-ante financial control since it results in the extent of the time allocated for the most and the least important financial transactions being the same in these units which operate with a limited human resource. In other municipalities, only mandatory financial transactions set out in the principles and procedures are sent to the financial service unit for an ex-ante financial control, in which case the financial transaction risks that

may arise from institutional characteristics are neglected. Therefore, it is important to carry out the necessary risk analyses and subject important transactions to ex-ante financial control in a manner that is in line with the human resources in the financial services unit.

Another significant issue in municipalities is that the ex-ante financial control is carried out at the final stage of the disbursement process, which is usually a stage where an error or deficiency identified during control is irrecoverable. However, the Acquis and the aligned legislation emphasizes the preventive/corrective nature of ex-ante financial controls. The advisory and preventive nature of an ex-ante financial control is destroyed by controlling a transaction after it has been signed off by a authorizing officer. Since it is difficult for the authorizing officer to suspend the process at this stage, there may be a tendency to create pressure to change an unfavourable ex-ante financial control opinion. On the other hand, the financial services unit manager also forms an opinion under the unfavourable pressure of being someone who suspends or interrupts an almost completed process. All of this negatively affects the ex-ante financial control process, which is the most important element of financial control and management.

In order to eliminate or mitigate the unfavourable functioning, ex-ante financial control should be extended over the financial transaction processes, i.e., the disbursement process should be divided into sub-processes where a separate ex-ante financial control is defined for each important sub-process. This way, the authorizing officer can give the instruction to proceed to the next stage after receiving an ex-ante financial control opinion in every important stage and ensuring that any error or deficiency is corrected.

Unlike spending units, control lists were developed in numerous municipalities to serve as basis for ex-ante financial controls in the financial services unit. However, the control lists in some municipalities were reportedly not up to date. Control lists should be fundamentally based on the control points that emerge during the determined financial processes, updated at least once a year as well as whenever there are legislative amendments, and re-approved and implemented by the financial services unit manager. The control lists developed in this manner should be shared with spending units, as well. It should be indicated in the ex-ante financial control guidelines that the items on the control lists represent the minimum control requirements and do not limit the controlling of other non-listed issues.

Another important point is the professional competence of those involved in the ex-ante financial control process. According to the Financial Regulation of the European Commission, the staff in charge of ex-ante controls shall have the necessary professional skills that respect a specific code of professional standards. While our national legislation contains no such definition, it stipulates that the financial services units of municipalities shall employ financial services experts whose entry into profession, education, and competence are regulated by a special regulation. Nevertheless, it was observed that municipalities have employed an extremely limited number of financial services experts. In that case, municipalities should increase the employment of experts while defining and implementing the training needs (in a way that answers the questions of on which subjects, through which method, how frequently, and for how long) of the staff that is currently involved in the ex-ante financial control process.

Since ex-post controls which are discussed in the Acquis are not included in our national legislation, such controls are not implemented by municipalities. On the other hand, if required by the mayor, internal regulations can be formulated based on risk analysis to conduct ex-post controls on transactions that

exceed certain amounts and transactions that are obtained from a certain rate of samples. Such practices will further protect the municipality against external audit.

5.4.1.2.2 Segregation of Duties

Acquis / International Standards / National Legislation

- Disbursement power and accounting power cannot be held by a single person. For a given transaction, the control shall be performed by staff other than those who initiated the operation; the staff who carry out the control shall not be subordinate to the members of staff who initiated the operation.(Financial Regulation Art: 64-65).
- The duty of an authorizing officer and that of an accounting officer may not be combined in the same person. Those who perform ex ante financial control duties in the finance services unit may not take up duties in the financial transactions process (5018/60).

Findings, Alignment Level and Recommendations

It was observed that the disbursement duty was used by service unit managers and the accounting duty by the financial services unit in the municipalities. In that regard, the initial segregation of duties principle stipulated by the Acquis as well as the legislation is in effect.

In cases where the accounting officer duties are assumed by the financial services unit manager in municipalities (which is a common practice), some cases were encountered where the segregation of duties principle was violated, to the extent limited with the disbursement of the financial services unit.

This risk of non-compliance will be eliminated by appointing individuals who hold certification for accounting officer to the accounting unit under the financial services unit.

5.4.1.2.3 Conflict of Interest

Acquis / International Standards / National Legislation

- Institutions shall determine what conflict of interest comprises, and the procedures to be followed in such cases (Financial Regulation Art: 57).
- Effective internal control shall be based on best international practices and include the avoidance of conflict of interests (Financial Regulation of the European Commission:32).
- Internal auditors must have an impartial, unbiased attitude and avoid conflicts of interest (Public Internal Audit Standards 1120).

Findings, Alignment Level and Recommendations

Conflict of interest is explained in the Financial Regulation of the European Commission. Accordingly, conflict of interest exists where the impartial and objective exercise of the functions of a financial actor is

compromised for reasons involving an interest (family, political or national affinity, economic interest, etc.).

Actors (including auditing and control staff) taking part in the financial management process cannot engage in any activity where their interests are disputed. In cases of such risks, the actor shall avoid making decision or performing an operation and makes a written request to the competent authority to determine whether there is any dispute.

Law No. 5018 and the relevant legislation do not contain any regulation regarding conflict of interest in financial management and control processes. However, it is envisaged in the Public Internal Audit Standards published by the Internal Audit Coordination Board of the Ministry of Treasury and Finance that internal auditors shall take conflict of interest into consideration while performing audits.

Examples of conflict of interest are provided in tender and staffing procedures in Turkish legislation, which stipulates that tender commission and examination commission members shall withdraw from commission membership in the case of a certain degree of family relationship between the tenderer or candidates.

Conflict of interest is further important for municipalities serving local public servants and local citizens. Therefore, situations of conflict of interest that may be experienced by the personnel working in particularly sensitive positions (purchasing, income, inspection and acceptance, licensing, etc.) should be defined, and the method to be used in such cases should be explained through internal regulations.

5.4.1.3 Functioning of Internal Control System in Municipalities and Alignment with the Acquis

As set forth in previous sections, public internal control system holds a special place in the PIFC Model developed by the European Union. The PIFC booklet recommends the COSO Internal Control Integrated Framework and INTOSAI Guidelines for Internal Control Standards for the Public Sector as generally accepted international standards of internal control. Thus, the Internal Control Framework of the European Commission was created by the Commission based on these two documents.

Section Five of Law No. 5018, which was formulated in line with the Acquis and the frameworks to which it referred, involves provisions related to internal control. Public Internal Control Standards, Guidelines for the Action Plan for Compliance with Public Internal Control Standards, and Public Internal Control Manual were published and made available to public administrations in 2007, 2009 and 2014, respectively, based on the power granted by these provisions which also cover municipalities.

This section assesses the internal control efforts in municipalities based on the Acquis, international standards, and the national legislation.

5.4.1.3.1 Ethical Values and Integrity

Acquis / International Standards / National Legislation

- All management levels respect integrity and ethical values in their instructions, actions and behaviour. The expectations on integrity and ethical values are set out in standards of conduct and understood at all levels of the organization, as well as by entrusted bodies, outsourced service providers and beneficiaries. Processes are in place to assess whether the staff is aligned with the expected standards of conduct and to address deviations in a timely manner. (Internal Control Framework of the European Commission Principle 1)
- It must be ensured that the personnel is aware of the rules determining the personnel code of conduct.(Public Internal Control Standard No. 1)

Findings, Alignment Level and Recommendations

There were no regulations on the personnel code of conduct at the institutional level in municipalities, which were more likely to follow the legislation published by the Ethics Board.

However, it is required by both the Acquis and the harmonized internal control legislation that every municipality shall explain the institutional codes of conduct for personnel as well as the processes for the implementation of such codes.

It is important that every municipality has an internal regulation in place that explains the ethical standards and personnel codes of conduct it has adopted, the ways in which to ensure that such codes are known and adopted by the personnel, the means and methods with which violations will be reported and concluded, by taking into account the national legislation.

5.4.1.3.2 Organizational Structure and Duties

Acquis / International Standards / National Legislation

- The Directorate-General’s objectives are clearly set and updated when necessary (e.g. significant changes in priorities, activities and/or the organigram). They are consistently filtered down from the Directorate-General level to the various levels of the organization, and are communicated and understood by management and staff. (Internal Control Framework of the European Commission)
- Job descriptions of units and personnel should be determined in writing and disclosed to the personnel, and appropriate organizational structure should be established at the administration.(Public Internal Control Standard No. 2)

Findings, Alignment Level and Recommendations

Matters related to municipal organization are considered in Law No. 5393 on Municipality and the Regulation on Principles and Standards of Job Positions. However, these legislative pieces clearly specify the duties of municipal units.

In practice, the job descriptions of municipal units are governed by regulations that were usually approved and brought into effect by municipal councils. In this respect, the requirements of the Acquis and the harmonized legislation are met by municipalities.

On the other hand, it was observed that unit job descriptions were not supported with annual unit work plans or programmes. Annual work plans for units should be developed to contribute to the units' alignment with strategic plan and performance programmes as well as to accountability.

Personnel job descriptions were put into writing in a specific format in various municipalities. However, it was reported that such personnel job descriptions were more based on title and that the personnel with the same titles had the same job description, regardless of the unit in which they worked.

It is important that work-based personnel job descriptions are disseminated across all municipalities.

5.4.1.3.3 Competence and Performance of Personnel

Acquis / International Standards / National Legislation

- Directorates-General define the competences necessary to support the achievement of objectives and regularly evaluate them across the Commission, taking action to address shortcomings where necessary. Directorates-General provide the training and coaching needed to attract, develop, and retain a sufficient number of competent staff. (Internal Control Framework of the European Commission Principle No. 4)
- Administration managers and personnel should have the knowledge, experience and skills required to perform their duties effectively and efficiently. The training need required for each duty should be determined and the training activities to address such needs should be planned and carried out annually, being updated as required. The competence and performance of the personnel should be assessed by their respective superiors at least once a year, and the assessment results should be discussed with the personnel. (Public Internal Control Standard No. 3)

Findings, Alignment Level and Recommendations

A professional training and certification system, developed and implemented by the Ministry of Treasury and Finance, is in place for internal auditors, financial services experts and accounting officers taking part in the financial management and control processes in municipalities. Apart from the said personnel, it was observed that there is no regulation or practice that guarantees that authorizing officers, realization officers and other actors involved in the process gain competence. Reportedly, mechanisms were not developed for measuring, evaluating and monitoring personnel performance.

In order to meet this deficit, required competences should be defined based on the current or prospective job descriptions of municipal staff, and training programmes that will eliminate the competence gaps should be planned and implemented. Additionally, institutional internal arrangements should be developed and practised to evaluate personnel performance within the period following the elimination of competence gaps.

5.4.1.3.4 Risk Management

Acquis / International Standards / National Legislation

- An effective internal control system shall be based on best international standards and practices and include, in particular, an appropriate risk management and control strategy (Financial Regulation of the European Commission Article 32)
- The Directorate-General identifies and assesses risks at the various organizational levels (Directorate-General, Directorate, Unit, cross-cutting across Directorates-General) and those related to entrusted entities. The Directorate-General estimates the significance of the risks identified and determines how to respond to significant risks considering how each one should be managed and whether to accept, avoid, reduce or share the risk. Risk identification and risk assessment are integrated into the annual activity planning and are regularly monitored. (Internal Control Framework of the European Commission Principle No. 7)
- The Commission considers the potential for fraud in assessing risks to the achievement of objectives. The risk identification and assessment procedures consider possible incentives, pressures, opportunities and attitudes which may lead to any type of fraud, notably fraudulent reporting, loss of assets, disclosure of sensitive information and corruption. (Internal Control Framework of the European Commission Principle No. 8)
- The administrations shall define and assess the internal and external risks that could prevent the achievement of goals and objectives by performing a systematic analysis at least once a year, and determine the measures to be taken. (Public Internal Control Standard No. 6)

Findings, Alignment Level and Recommendations

Municipalities had prepared strategic plans establishing 5-year goals and objectives, and annual performance programmes describing performance objectives and indicators based on the strategic plans.

However, very few municipalities carried out beginner level works regarding risk identification, evaluation and management for the objectives set out in the strategic plan and performance programmes, which reduces the assurance to achieve the goals that were established.

In order to enhance assurance, every municipality should develop a risk management strategy within the framework of which it should explain risk management roles and responsibilities in the municipality, and determine control activities for the risks that can negatively affect the achievement of institutional objectives by following an appropriate methodology.

Similarly, it was determined that municipalities did not carry out any work regarding operational risk management and only a limited number of municipalities had made inadequate attempts in this regard.

In order to determine operational risks, there should be an internal arrangement in place, in which the processes relating to the activities are described, areas exposed to risk are identified by reviewing the existing controls, and the risks are reduced through additional measures.

To that end, it is recommended that every municipality begins to work towards process determination, risk assessment and control action plans in spending units under the leadership of a risk coordinator (vice president

5.4.1.4 Internal Audit in Municipalities and Alignment with the Acquis

Internal audit, which is the second component of the EU’s PIFC Model, is defined as an independent, objective assurance and consulting activity. It is an important assurance mechanism in achieving institutional objectives by performing audits with a systematic, disciplined approach during risk management, control, and governance processes. The European Commission recommends that candidate countries establish functionally independent, decentralized internal audit units in administrations and that internal auditors work in line with international audit standards.

Law No. 5810 and the relevant legislation refers to internal auditors as instruments that provide the top manager (mayor) with assurance in fulfilling his or her responsibilities. Certified public internal auditors are obliged to comply with the Code of Ethics and Public Internal Audit Standards, prepared by the Internal Audit Coordination Board of the Ministry of Treasury and Finance in line with international standards.

The section below evaluates the internal audit practices in municipalities within the framework of the EU Acquis, international standards and the national legislation.

Internal Audit in Municipalities
Acquis / International Standards / National Legislation
<ul style="list-style-type: none">– Internal auditors report directly to the top manager and are independent of the other administrators’ opinion on how they should audit (European Commission, PIFC Booklet).– In public administrations, the principles and procedures relating to the functioning of the internal auditing unit and the internal auditing responsibilities of internal auditors and the top manager are determined under the Internal Auditing Unit Guidelines (European Commission, PIFC Booklet).– Internal audit is carried out in line with the rules and ethical values established through standards (European Commission, PIFC Booklet).– Internal auditors are appointed by top manager from among certified candidates (European Commission, PIFC Booklet).– Auditors can never get involved in managerial tasks for which they cannot bear (European Commission, PIFC Booklet).– The auditor does not sanction or punish; this is left to the manager in cases of human or systematic errors, or to the judicial authorities in case of serious irregularities and fraud (European Commission, PIFC Booklet).– Every administration shall establish an internal audit activity in line with international standards to assess the appropriateness and effectiveness of their internal control systems (Financial Regulation of the European Commission Art: 98-99).– The internal auditor shall submit to the top manager an annual internal audit report indicating the number and type of internal audits carried out, the recommendations made and the action taken (Financial Regulation of the European Commission Art: 98-99).

- The reports and findings of the internal auditor shall be accessible to the public only after validation by the internal auditor of the action taken for their implementation (Financial Regulation Art: 98-99).
- Internal auditors shall be appointed by the mayor from among candidates who have been selected by examination and subjected to internal audit training and been certified upon their successful completion of the training and who possess the knowledge, qualifications and representation ability as required for the job (Law No. 5018 and relevant legislation).
- Internal auditors may not be charged with duties other than their primary duty.
- Final internal auditor reports shall be submitted to the Internal Audit Coordination Board within two months (Regulation on the Working Principles and Procedures of Internal Auditors).

Findings, Alignment Level and Recommendations

It was observed that except for a few, municipalities did not generally fill internal audit job positions, and the limited number of municipalities that did make use of very few (one-two) job positions. All of the limited number of internal auditors who were appointed held Public Internal Audit Certification.

It was reported that annual audit programmes were not in place and therefore internal audit activities were not carried out in some of the municipalities that filled one or two of their available internal auditor job positions.

According to the applicable regulation, an internal audit unit can be established if the number of internal auditors is over three. Since there are generally less than three internal auditors in municipalities, an internal audit unit could not be established and therefore an Internal Auditing Unit Guidelines, stipulated by the Acquis and the compatible legislation, were not prepared.

However, internal audit is an important actor that was included in the system to assure the mayor that the operational activities are carried out in line with the legislation, effectively, economically and efficiently and that financial and non-financial reports publicly issued or submitted to central governments are full and accurate.

While internal audit should be perceived as a mechanism that protects, in a positive way, the municipal administration in external auditing by ensuring the proper performance of work, various municipalities perceive it as a mechanism that exposes the municipal administration to external audit, thus keeping away from the employment of internal auditors or failing to provide existing internal auditors with sufficient support. It was understood that this perception originated from the Court of Accounts auditors making assessments based on the findings in internal audit reports. Another reason why municipal administrations were ill-disposed towards internal audit was the fact that a copy of the internal audit reports were sent to the Internal Audit Coordination Board of the Ministry of Treasury and Finance.

The fact that internal audit reports are available for external audit and central governments caused a similar concern for the administrators in EU member countries, where some countries accepted internal audit reports as confidential reports. The European Commission adopted the practice of publishing reports only after all actions projected for the findings in the Commission's Internal Audit Unit report were practiced and completed.

It will be appropriate for the IACB, which is the authorized board in this regard, to consider the concerns of relevant municipal administrators that internal audit reports are available for external audit and the IACB.

Although the internal audit unit in municipalities with internal auditors is affiliated to the mayor under the organization scheme, it was associated with the general secretariat or vice mayor, actually weakening its connection with the mayor.

It is stipulated by the Acquis, international standards and the aligned national legislation that internal audit units (or if there is no unit, internal auditors) shall report directly to the top manager (mayor). Having the internal audit unit manager/internal auditor provide the mayor with information and periodic reports on auditing activities will enhance the efficiency of internal auditing as well as the added value to be provided to the administration.

The Public Internal Audit Standards and Auditing Guidelines, which were brought into force in line with international standards, were followed in very few municipalities that had an adequate number of internal auditors.

It was observed that some municipalities assigned internal auditors with unscheduled consulting duties, apart from their internal auditing duty. The Acquis and the legislation prohibit the internal auditor's involvement in managerial processes in order to maintain their functional independence. Since it would be difficult for an internal auditor to make objective assessments when assessing a process in which he or she was previously involved, it is recommended that internal auditors are not engaged in the processes and that consulting activities are limited to the subjects set out in the programme which was put into effect upon the mayor's approval.

5.5 Conclusion

All citizens are entitled to be assured that their mayor exercises due diligence in the management of budget resources financed by their taxes. This right of the citizens is protected by the municipal council and the Court of Accounts, which is the external audit organ, by auditing municipal activities. The municipal administration is responsible for achieving the objectives by using their resources in line with the legislation and efficiently. The administration requires systems that provide adequate and reasonable assurance to deliver fast and quality public services by ensuring that the resources are used efficiently and in line with determined regulations and objectives, and to give account to the public, the council, and the external audit organ.

In order to meet this need of the public sector in candidate countries, the European Commission developed the Public Internal Financial Control (PIFC) Model including generally accepted international standards under Chapter 32 on Financial Control. The most distinct characteristic of the PIFC Model is the managerial accountability approach which stipulates the delegation of central government organizations' decision-making, controlling, and auditing functions in financial management to administrations.

Continuing its European Union accession negotiations, Turkey has established the legal framework for the PIFC Model pursuant to Law No. 5018 which was adopted in 2003. According to the Law, within the framework of the regulations and guidance of central harmonization units, disbursing administrations must implement a financial management and control system based on managerial

accountability, and establish and operate functionally independent internal audit units to audit and report to the top manager the setup and operation of the system.

During the field visits and workshops carried out under project activities, it was observed that municipalities did not have a separate agenda related to alignment with the Acquis. Municipal alignment is established by complying with the legislation issued by central organizations. It was observed in this context that top manager at municipalities withdrew from disbursement processes, disbursement power and responsibility were assumed by service unit managers, unit managers prepared annual activity reports, financial services units performed ex-ante financial controls on financial decisions and transactions, action plans for compliance with internal control standards were prepared, and internal audit units were established in some municipalities. Often, the works were limited to the extent of producing documents to meet the expectations of central organizations and auditing organs which is considered to arise from not sufficiently understanding the core principles of the Acquis on which the legislation is based. Therefore, it is of critical importance to understand and adopt the Public Internal Control approach of the Acquis and the key principles on which it is based, as following the legislation issued by central organizations alone will not provide the municipalities with sufficient assurance to ensure efficient use of resources and the achievement of goals. The Acquis and the legislation which is aligned with the Acquis provide a general framework, leaving the responsibility of making and implementing institutional arrangements in financial management, internal control, risk management and internal audit to municipal administrations pursuant to the managerial accountability principle. Therefore, every municipality should carry out self-assessments by adhering to the framework legislation, and provide the citizens, their council, and external audit with further assurance by preparing and implementing internal regulations on financial management, internal control, risk management and internal audit in line with their institutional characteristics and needs. The involvement of mayors and other senior administration in this process is critical.

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