

## A NEW AUDITING SYSTEM IN TURKEY: THE PUBLIC INSPECTOR

İpek Özkal Sayan \*

### Abstract

In Turkey, there are different ways to audit public administrations. Those ways could be grouped as political audit, administrative audit, judicial audit, pressure groups and public audit. However, in 2010 with a constitutional change Institution of Public Inspection becomes a part of the audition ways. So, what does it mean to have such a change in auditing and how should we interpret the change? One of the methods that aim to audit the public administration and protect people in front of the administration is ombudsman (public inspection) institution. The Ombudsman investigates complaints of the public against the public administration generally, management deficiencies, reveals aspects of bearing defects, present the conclusions of the parliament and the public. These institutions are origin based in Sweden since the middle of the 20th century it has become quite popular and in a country ombudsman have been perceived as an increase in the value of the development of democracy and human rights. This practice varies from country to country, although the function is basically the same everywhere: supervision of public administration. Through the referendum held in Turkey in September 12 2010, the institution has entered into the Constitution; the Law on Ombudsman was adopted on 06.14.2012. There are question marks as to whether there is a need for such an institution in Turkey. The first of the reasons for this is the fact that Turkey has ombudsman-like institutions. One of them is the State Audit Board. The institution has been newly regulated in the Constitution of 1982 and it is under the body of President of the republic. Review, research, and monitoring the legality of the administration are the main topics of the unit, and it works orderly and in an efficient manner in order to ensure the development and execution of the work. Founded in 2004, the other assembly is Ethics for Public Officials Board. Assembly was established on the request of the European Union in Turkey in order to ensure control of the public administration and ethics of public officials. Having no enforcement authority but only information duty to be added to these boards as a new one does not change the outcome of the debate, but could exacerbate the diversification of supervision of public administration in Turkey. Related to the ombudsman institution, there is another point that must be addressed as it

---

\*İpek Özkal Sayan, graduated from the Political Science and Public Administration Department from Ankara University- Political Sciences Faculty in 1997. In the same year she began graduate school and finished her Thesis which was called “Small and Effective Government Policies in the Health Services in Turkey”. She began PhD in 2000 and continued in the same department. In 2005 she completed her doctorate thesis which was called “The Development of Public Personnel System in Turkey”. Her academic career began as a research assistant in 1999 and became an assistant professor in 2010. She received the title of associate professor in public administration in 2013. She is still working in Ankara University Political Sciences Faculty as associate professor. Her academic interests are; Public Administration, Personnel Administration and Public Ethics.

Ankara University, Political Sciences Faculty, Address: Cemal Gürsel Bulvarı, 06590 Cebeci-Çankaya/ANKARA  
E-mail: ozkal@politics.ankara.edu.tr; Tel: 0090 532 2957604

is difficult to have such an institution on the "neutrality", "reliability" and "enforcement agency" on one hand and getting power from legislation on the other hand would be a matter.

As a result of this study, the ombudsman system in Turkey approached from a critical perspective, if the institution can be successful in Turkey or not topic will be under the spotlight.

**Key Words:** Turkey, Public Inspector, Auditing System, State Supervisory Council, Ethical Committee for Public Servants.

## **INTRODUCTION**

In Turkey, there are different ways to audit public administrations. Those ways could be grouped as political audit, administrative audit, judicial audit, pressure groups and public audit. However, in Turkey, and the constitutional amendment referendum held on 12 September 2010 with the control system of the Ombudsman Institution also articulated Authority. Ombudsman Act was adopted on 06.14.2012, the Authority was established, but the debate is not over.

In a study which has a subject to the ombudsman, the first question needed to be asked is in fact the establishment of such an institution is really necessary in Turkish public administration. While there may be a variety of answers to this question, in this study, it is tried to be taken care of the issue from a different angle. In fact, there are "similar institutions" to the Ombudsman in Turkey. One of them is the State Audit Board. This is one of the institutions that had been regulated in 1982 Constitution and working under the authority of President of Republic. Review, research, administration and monitoring the legality of the Board are main topics of the unit, it work in order to ensure the development and execution of the administration orderly and in an efficient manner with orders of the President. Founded in 2004, the other assembly is Ethics for Public Officials Board. Assembly was established on the request of the European Union in Turkey in order to ensure control of the public administration and ethics of public officials. Having no enforcement authority but only information duty to be added to these boards as a new one does not change the outcome of the debate, but could exacerbate the diversification of supervision of public administration in Turkey.

Another issue that needs to be addressed in relation to Ombudsman is it is difficult to sustain, in such an institution elected by the parliament, "neutrality" and "reliability", this will be a matter. The efforts on this institution in Turkey have been an important issue how to choose and there are still ongoing debates on who will be the ombudsman for a long time.

Another important issue is enforcement of judgments of the institution. And that is because the Ombudsman's decisions are of "highly recommended" nature such as decisions of the Council of Ethics for Public Officials. These advisory decisions have an impact on public opinion, and it is related to the mechanism of the functioning of democracy in the country and common impact of media as well as pressure mechanisms on the impact on the public.

Within the scope of the problems described above, in this paper studied the basic questions to ask and open to discussion topics will be: while there are State Supervisory Board under the body of President and the Board of Ethics for Public Officials under the body of Prime Ministry, is there a need for Ombudsman Institution? What have been made to ensure the impartiality and credibility of this institution? Is enough being done and the effective functioning of the organization provided? Recommendation is not sanctioned institution will be the impact on the public administration, will this be advisory? Countries in the sample taken, especially almost all of the literature Ombudsman alleged to have developed mechanisms of democracy in the countries of Western Europe. Not being born of a culture of democracy in Turkey, in this sense what could be the effect of this institution? And perhaps most importantly, what is required to be done to be effective?

Released in 2008, the European Union (EU) Progress Report will be created through the Ombudsmen of the different segments of the “society of control mechanism to reduce tension, to protect the rights of individuals to contribute to and strengthen the rule of law “has been expressed. The literature also suggests that there is not only the progress reports but in the 1970s began to be discussed at an academic level in Turkey ( Sezen, 2001: 72 ) has created great expectations of the ombudsman institution. As a result, a statement of the Agency in the light of the above questions will be discussed whether or not meet these expectations.

In this study, firstly the definition of the Ombudsman and the Ombudsman Institution and chief ombudsman will be completed and then the selection and enforcement of the institution will be mentioned and after there will bring attention to existing problems by working out these titles will appear to be significant issues to be discussed.

## **1. THE OMBUDSMAN INSTITUTION**

The Ombudsman Institution is an institution which is clear by its name that performs "public control". It is the reason for the establishment of the administration of the governed to protect against unlawful processing, and to eliminate poor management practices. The institution has the authority to inform the public about the results when examined an institution on its own motion or upon complaint in the case of research, investigation, inspection, auditing. It is constitutional and legal institutions that need to work in an independent and impartial way (Bright, Sobacı, 2008: 281). Ombudsman should be a person in principle that, appointed by the parliament against the government to the parliament as an independent, which can be of any shape, regardless of citizens who are victimized by the administration, acting on his complaints, the extensive research and investigation authority, the administration setting out his grievances (Oytan , 1975: 196), are no longer any doubt about the reliability of a person must be respected in the society. In fact, the basic features described in this organization are necessities for effective functioning of the ombudsman institution. Ombudsman in other words, is the third person in the management and settlement of the disputes between the parties' separate and independent entities but also a third person who could be applied by a victim of an individual for

the use of public power authority (Erhürman, 1998: 88). The ombudsman is the product of a gentleman's agreement between state power and public (Akıncı, 1999: 37).

The purpose of the Ombudsman Institution in Turkey in the light of the above definition of the Law No. 6328, dated 2012, is;

"An independent and effective functioning of public services by creating a complaints mechanism, the administration and operations of all actions, attitudes and behaviors based on human rights in a spirit of justice, law and equity aspects of compliance to examine and make recommendations for research ..." .

The purpose of the organization as defined in Article is to establish a monitoring mechanism on administration. There is no chance for institution to act on its own initiative. With regard to the functioning of the Agency, and chief of the administration, but that the institution may act on a complaint. In this sense, the general definition above is divided into practice in Turkey.

The constitutional and legal institution of Ombudsman of the Grand National Assembly of Turkey (GNAT) under the Head, with a public legal entity with its own budget and a central institution in Ankara. The Authority and the General Secretariat consists of Chief Ombudsman. The institution of a Chief and five auditors, the General Secretary and other staff on duty.

Turkey needs to have certain characteristics to be Chief. One of them;

"Public institutions and organizations, international organizations, non-governmental organizations or the private sector or public professional organizations have worked a total of at least ten years" is.

As seen in public Chief Ombudsman is not required to have worked in the public sector, the private sector, having worked for ten years is not enough. Chief Ombudsman and auditors' term of office is four years. A person who served as Auditor for a period of a year or more Chief Ombudsman or auditors selected. Think that this provision will affect the impartiality of the institution. Without worrying about re-election as the chief ombudsman impartiality because it is important to fulfill. Ombudsman to remain neutral towards political authority to prevent the election for the second time at the end of the mandate should be put forward. Because of the person to be elected once again, be likely to act according to the wishes of the political will. This is the case with a majority in parliament and the government in case the ombudsman is more likely to be elected by simple majority (Gokce, 2012: 223).

## **2. ELECTION OF THE CHIEF OMBUDSMAN**

The Chief Ombudsman elected by secret ballot by the General Assembly of the Parliament. Examined practices in the world, often in order to keep the impact of the ombudsmen's selected by the legislature say. About the activities chosen by the legislature and the executive power of the legislative ombudsman from the influence of any observations on that report there is no doubt. However, by Özden and the ruling political party holds the majority in the legislature elected ombudsman of power, which is an extension to stay away from the public administration

doubts about the impact of emerging. Of course, in such a case the procedures for the election and term of office of the ombudsman's importance (2010: 74-85). However, the ombudsman selected by secret ballot by the parliament at first may seem to be a fair election, the party group of MPs due to party discipline goes out of the many decisions considered (Gokce, 2012: 215).

Another important issue to focus on its own initiative signed by the President alone, decisions and orders of the transactions, transactions relating to the exercise of legislative, judicial decisions and the exercise of jurisdiction of the Turkish Armed Forces outside the organization's activities is purely military nature. Because No. 5176 "Establishment of the Board of Ethics for Public Officials and the Law on the Amendment of Certain Laws" According to the President, Members of Parliament, Members of the Council of Ministers of the Turkish Armed Forces, the judiciary and the universities to the provisions of applicable law. Again, the President, according to the Law No. 2443 <sup>4</sup> on the State Supervisory Council of the armed forces, judiciary is beyond the scope of this law. As a result, the application of the Ombudsman and the State Audit Board of the Board of Ethics for Public Officials under the supervision of the audit area, including areas that are not taken into the new law.

### **3. ISSUE OF SANCTION**

According to the Law on Ombudsman institution does not have power to impose sanctions. Any binding decision-making about public institutions and their staff, administrative procedures, canceling public institutions do not have the authority to give orders. In this context, there is no enforcement of the criminal and administrative decisions on public institutions. Authority in charge of to examine, explore, and there are suggestions for the administration. Review and research completed, within six months from the date of the application, then the result of suggestions, if any, and the applicant notifies the relevant authority. Authority, the applicant against treatment remedies, the application time and the authority to go. Relevant authority, the Agency established in accordance with the recommendations of the Agency's proposed solution to the process or if it not feasible notify the Authority within thirty days of the reason for this. However, the Authority, at the end of each calendar year, prepare a report covering the activities carried out and recommendations of the Human Rights Committee <sup>6</sup> composed of members of Parliament a GNAT Petition Commission <sup>5</sup> presents a mixed commission. Discuss this report to the Commission within two months of report summarizing their opinions and views of the President of the Parliament send to include. Parliamentary General Assembly discussed the commission's report. The annual report shall be made public by publication in the Official Gazette. The Authority considers matters for explaining to the public announce any time without waiting for an annual report.

Ombudsman in Turkey clearly defined in the law on this point, and there are some questions that should be asked: The ombudsman will perform these tasks given to him. However, "to mediate between the parties and the proposal to bring solutions to the problems which the authorities will perform the function? Control, what are the limits of the area? Are solutions to be considered by the public administration in practice? Not taking into account the proposal for public institutions

and managers, will there be any legal action? "It increased the number of questions. But I actually read the relevant articles of the law alone can solve the problems of Ombudsman "big enough" is not only the citizens who complain about the administration of judicial process before a "guiding" is understood as an institution.

On the road to show the citizens and public institutions in Turkey, the ombudsman institution or warning to correct the faulty operation of different applications in other countries he has not found another jurisdiction. For example, in Sweden, the ombudsmans may apply to the criminal courts. Services in Finland due to fault or negligence can sue public officials. Spain, with the force of law to the Constitutional Court on the unconstitutionality of a law of a substance or apply. On behalf of a private person or a person of interest in this application is not intended to provide the constitutionality of laws or practices. Evaluating complaints from citizens in Portugal brought before the Constitutional Court, claiming the unconstitutionality of laws (Tortop, 1998: 10). In Turkey, the ombudsman does not have such powers.

Ombudsman to sanction the fact that all of these problems also apply to the Board of Ethics for Public Officials. Code of Ethics for Public Service Board as the Board of practices incompatible with the ethical principles of public institutions within the scope of the claim, at least the general manager or equivalent level of public officials can be submitted. The Committee on the review of applications, and shall be executed within the framework of the investigation whether or not the violation of the principles of ethical behavior. He will review the applications received via the complaint or notice and must conclude within three months at the latest research. The Board, in writing, notifies the Office of the Prime Minister concerned and the result. So far, there is a similar case with the Ombudsman. However, the Law, "the Board, subject to action process or operation contrary to the principles of ethical conduct of public officials and finds that the action in this situation the Prime Minister, the Board's decision to announce to the public via the Official Gazette. However, in case of cancellation by the judicial decisions of the Board the Board fulfills the judicial decision and have they published in the Official Gazette. "Clause has been canceled by the Constitutional Court in 2010<sup>7</sup>. Cancellation reason is: "Ethics Committee, contrary to the ethical principles of behavior analysis and research regarding the determination of the outcome of the decision-making and reporting in writing to the Prime Minister the authority concerned and establishing a culture of ethics in the public sector may be necessary to ensure the effectiveness and functioning of the public service. However, such written notice by informing the public servants themselves, and their hierarchical superior's parties, in judicial review of administrative actions which are open to judicial review made public in the Official Gazette winning precision means exposure to all concerned. In this case all the fundamental rights and freedoms are inviolable and all kinds of values for the human dignity of the person with criteria adopted outside the presence of the moral and material causes significant damage. On the other hand , the decision of the Board of Ethics for Public Officials will be canceled by the administrative court in determining whether the material facts available , pursuant to the Law in the Official Gazette, the publication of the decision to cancel the earlier news release constitute written and visual media whether due to being exposed to different subjective assessments

injured dignity and the community of the people in front of the display ,completely open to non-pecuniary damages. The basic requirements of the rule of law, human rights in a democratic society can be used in a qualified manner that ensures lifting of the negative consequences of irregularities arise as a result of such use requires the establishment of a certain balance. Violation of ethical principles for establishing a culture of ethical decisions in the public sector and their control as a result of the annulment decision issued by the administrative court in a matter of having the nature of a crime by the publication of the Official Gazette of the display, thus in the society, is heavily affected by the presence of lead material and spiritual, personal freedom and public freedom is a delicate balance between the use of force against the corruption. For this reason, the requirements of democratic society and the rule of law and the principles of justice therefore is in violation of the right to develop one's material and spiritual existence. "

Publication in the Official Gazette of the Constitutional Court decisions of the Council of Ethics for Public Officials justified by the fact that the power is completely lost in the cancellation of the Ethics Committee of sanctions. Constitutional Court justified reason. Because of the request of the Ethics Committee was established in 2004 and the EU, foreign management system, integrated into a board outside. Considerations, such as, for example in France, which is a committee honored the decisions of the public value. For this reason, the decisions of the judiciary "value judgments" is quite natural to avoid perceived and accepted. The decisions of the Ethics Committee, the web site are no longer published. Thus, the Council of Ethics for the Public Service over the ethics of public officials organize symposia that information has been transformed into a Council, in practice the effect is not lost its power to impose sanctions.

The reason described above, the Constitutional Court can be thought of in terms of the Ombudsman. In this sense, the organization won the finality of judicial decisions in the Official Gazette to announce the public display of both legal and ethical aspects of the decision will not be eligible.

However, this is a strong and effective institution in countries such as the culture of democracy is strong in Sweden, the United Kingdom, countries such as France. For example, in the UK and Continental Europe the full sense of the absence of an independent administrative law, judicial review of administrative absence of existing UK law as "commissioner" increases the importance of the (Aslan, 1986:157). In these countries, the ombudsman's personality is also of great importance and has a great prestige. For example, in Spain, the "people's advocate" in the eyes of the citizens is regarded as the best symbol of the Spanish democratic life (Tortop, 1998: 8). EU member states as well as in the private sector and the public sector, this system is applied. Local and regional governments / administrations, federal agencies, international and supranational organizations, and many public and private organizations (transport, communications and energy services), companies, universities and the media, employees, the public, and enhance customer relationships and improve the quality of the goods and services they offer a dispute settlement mechanism for the use of ombudsman (Magnetite, 2003: 677-694). However, the implementation of a lot of states where the question is a good enough reason for the establishment of the

institution in Turkey, sturdy? Because the subject is directly linked to the culture of democracy and governance.

Another issue to be dealt with in respect of sanctions on the Ombudsman, in fact, to be effective, an institution in that country, the media should be just as effective. Because of the institution of the ombudsman in public explanation of the injustice that identify where the media will have a major role to play, generate pressure on the relevant authorities. Is more difficult to reach these notifications in the Official Gazette for the public media should assume this role. The ombudsman also organizes relations with the media, the public need to keep control of the level of action that will bring (Moller, 1994: 38). However, the function of the media in this regard should be questioned first in Turkey.

Supported by international organizations such as the establishment of an Ombudsman institution in Turkey. This is coming out of the most prominent organizations in the EU. Clumsiness of being members of the Customs Union in 1995, attention was drawn to the mechanisms and management of the judiciary in Turkey will take place outside, but on the need for an independent mechanism were discussed. (Sezen, 2001: 83-84). Turkey began membership talks with the EU summit in Helsinki in 1999. Turkey requests for membership in the EU (Copenhagen criteria) are collected into three categories: 1 Political: Democracy, human rights and the rule of law and the protection of minorities ombudsman works for it. 2 Economic: the market economy, the European internal market, the ability to withstand competitive pressure 3 Vital: the adoption of Community legislation and regulations are observed (Duner and Deverell, 2001: 5). Ombudsman within Community legislation. Therefore, the obligations of Turkey towards membership in establishing this institution are a very important one, and stated that the application will be fulfilled. Published every year in the EU, Turkey's accession progress reports on candidate countries mentioned problems in this area and a number of suggestions were made about what should be done. In this sense, the constant demand for many years, and the EU is also supported by the establishment of the Ombudsman has been established. However, the organization was founded in 2004 as the Council of Ethics for Public Officials who are legally an institution, but it would be ineffective in practice forecast is not too difficult. Published on the Authority's web page five samples analyzed, the decision appears to be offline.

One of them is "the recommendation", one of the complaints resolved to have their "decision that there is no need to decide" and the other three are "no grounds for making decisions about whether "is. Analysis of the decision process for the correction of erroneous advice given to the relevant institution "advice " of meeting, if the appeal within thirty days of that institution were asked to report the reason . In this case, the fact that the Ombudsman's Office sanction public institutions linked to the organization's reputation and acceptance in society. This kind of structure is very compatible with the style of functioning of democracy in Turkey are not considered culture and bureaucracy. Because of managerial positions in Turkey and the political need to ensure compliance with the law came at the beginning of the topic they are less sensitive to the proposed ( Sezer, 2001: 92).



## CONCLUSION

Type of ombudsman in Turkey for many years after exposure to the Ombudsman was established in 2010 following the change of the Constitution. Expectations regarding the complaints about the functioning of the administration of the Agency are sending them in high resolution. In 2004, again with the support of the EU and Turkey, however, with great expectations, especially for the Public Service Board of Ethics established by the Supreme Court decision in the Official Gazette publication of the cancellation of the application is completely lost its effect, but the situation brings to mind the Ombudsman to be experienced. Thus, the existing legislation on the Ombudsman institution, but in practice turn into an inert state is facing. The rationale for the decisions of the Constitutional Court, the Ombudsman could be asked, because that may be relevant level. Here, we asked at the beginning of the study, and the Public Service Ethics Committee of the Supervisory Board of the State when the question. Do we need an institution like the Ombudsman institution can become ineffective over time evolve into question. Ombudsman Institution study, the fact that an important factor that separates the other boards, "citizen" as long as the key is to be included in his complaint. However, look at the powers of the relevant law, the organization undertook a mission to the guiding problem solving is possible to say much. Thus, the addition of a new system of an organization can be said that the current system will become a little more complicated. However, whether or not citizens aware of the existence of such an institution is another important issue.

Chief Ombudsman of the highlights of the Ombudsman Institution. Want to Chief Ombudsman selected by the fact that the power of the president to the parliament or the government is public support. Chief Ombudsman on the effectiveness of "law" is not able to provide over. Because of the fact that the ombudsman has been strong on paper, the public support needed to be successful. To be selected for that chief ombudsman "above party" must be in a position. 3 of the Civil Servants Law No. 657 as defined in Article "merit" principle, this choice must be guaranteed. But it is doubtful how valid is that the application of this principle defined in the Law. Turkey's administrative examination of the history of public authorities, political parties rewards their supporters aim has always been used as seats.

This organization has a huge impact on the effective operation of the media. Considered as the most important means of public control of the media because of the Agency's assessments, criticisms public relations work, by creating public pressure on the government, improve the effectiveness of the organization. Representation of inspector to the media to the public for the decisions taken by the ombudsman to have an active relationship is very important. At this point, a nonpartisan state ombudsman is important to remain non-partisan. Because Turkey is a country that is representative of the different ideologies and media organizations such as chief ombudsman is important to stop the same distance from all of these organizations.

However, a topic in the news in an unbiased manner to the public by media organizations to publicize look at how much can be gained?

Seen enough to work ten years in the private sector Chief Ombudsman, if this requirement fulfills the requirement of having worked in the public sector is an important problem area searched stands before us as the other. Different working conditions of public and private sector. The private sector aims at maximize profits but the purpose of the public sector is to serve public. In this sense, the world of public administration, public services have not worked a chief ombudsman "philosophy" to make public scrutiny of understanding what is true? However, the reluctance of the private sector and public institutions from within the doubt to be a Chief Ombudsman. The decision of such a situation is encountered and chief ombudsman, and the ombudsman's recommendations are not taken seriously, it may be difficult to do the task as well as the public's shaken confidence in the administration of the ombudsman. However, the real problem here, the lens is zoomed in public administration and the private sector since the early 1980s due to an attempt to see the zoom to each other. Public understanding of government and the private sector should not be different from each other on the basis of management, especially in the field of public personnel management goes; we see many applications like this.

As a result of this study we attempt to identify issues related to the institution of the ombudsman institution is extremely important in terms of the effective work. However, we asked at the beginning of the study does not seem easy to answer the question of what can be done to work effectively in the organization. Simply because it is the conclusion reached at the end of the study: the selection of an Ombudsman institution, activity and so on. A number of problems related to the changes made to the law only thought to be addressed. The problem is actually much deeper. Unresolved issue of participation of citizens in Turkey, unchanged from the current management philosophy and operating style bureaucracy, media organizations re-establish the confidence of citizens without the right approach to hope that this institution will not have great expectations. Otherwise, the control of public institutions for the increase on paper, these institutions do recruitment of new staff, budgets transferred to the control system vary, but in practice, nothing will change. The question of how to open the mind of the citizen subject to this channel when the ombudsman should be asked. However, at this point, instead of creating a new institution to allocate resources to these institutions for the improvement of the judiciary in Turkey is not it more accurate to questionable spending priorities of Turkey. But the real problem starts at this point. The goal is really to establish an institution in Turkey according to the actual needs or make similar reforms as developed countries for international organizations? Given the current practices now seem to be able to say the answer is the latter.

## NOTES

<sup>1</sup> Law on Ombudsman, RG: 29.06.2012, 28338.

<sup>2</sup> RG: 8.6.2004, 25486.

<sup>3</sup> The Law on the Establishment of the State Audit Board, RG: 3.4.1981, 17299.

4 Current Petitions Committee is composed of thirteen members, it consists of eight from ruling party, three from main opposition and two from opposition party.

5 Human Rights Investigation Commission is composed of twenty-six members, sixteen from its power, is composed of six from main opposition and four from opposition parties.

6 With the decision of Constitutional Court, dated 4/2/2010 and numbered E.: 2007/98, K.:2010/33.

## REFERENCES

AKINCI, M.(1999), *Bağımsız İdari Otoriteler ve Ombudsman*, Beta Yayınları, İstanbul.

ASLAN, S. (1986), “İngiltere’de Ombudsman Müessesesi”, *Amme İdaresi Dergisi*, 19(1), 157-172.

DUNER, B. and DEVERELL, E. (2001), “Country Cousin: Turkey, the European Union and Human Rights”, *Turkish Studies*, 2(1), 1-24.

ERHÜRMAN, T. (1988), “Ombudsman”, *Amme İdaresi Dergisi*, 31 (3), 87-103.

GÖKÇE, A.F. (2012), “Çağdaş Kamu Yönetiminde Kamu Denetçiliği (Ombudsmanlık) ve Türkiye İçin Askeri Ombudsmanlık Önerisi”, *Süleyman Demirel Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi*, 17(2), 203-227.

MAGNETTE, P. (2003), “Between Parliamentary Control and the Rule of Law: the Political Role of the Ombudsman in the European Union”, *Journal of European Public Policy*, 10(5), 677-694.

MOLLER, J. (1994),”The Danish Ombudsman and the Protection of Human Rights”, *Ombudsman in Europe*, (ed. Franz Matscher), Austria.

OYTAN, M. (1975), “Ombudsman Eli İle İdarenin Denetimi Konusunda Kıyaslamalı Bir İnceleme”, *Danıştay Dergisi*, 18-19, 196-199.

ÖZDEN, K. (2010), *Ombudsman ve Türkiye’deki Tartışmalar*, Seçkin Yayıncılık, Ankara.

SEZEN, Seriye (2001), “Ombudsman: Türkiye İçin Nasıl Bir Çözüm”, *Amme İdaresi Dergisi*, 34 (4), 71-96.

SOBACI, M. Z. and NARGELEÇEKENLER, M. (2008) “Avrupa’da Ulusal Düzeydeki Ombudsman Kurumlarının Formel Bağımsızlık Seviyelerinin Değerlendirilmesi: Karşılaştırmalı Perspektif”, *Kamu Yönetiminde Yeni Vizyonlar*, (Ed: Bekir Parlak), Turhan Kitabevi, Ankara.

TORTOP, N. (1998), "Ombudsman Sistemi ve eřitli lkelerde Uygulanması", *Amme İdaresi Dergisi*, 31 (1), 3-11.