

**DEMOCRACY AT THE LOCAL LEVEL IN TURKEY: AN
EMPIRICAL ANALYSIS OF MUNICIPALITIES**

by
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ABSTRACT

DEMOCRACY AT THE LOCAL LEVEL IN TURKEY: AN EMPIRICAL ANALYSIS OF MUNICIPALITIES

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Keywords: accountability, rule of law, municipal politics, irregularity

Focusing on accountability and the rule of law, this dissertation examines the democratic performance of municipalities. It develops an analytical and theoretical framework for studying the local in a broader context of clientelist linkages and neoliberal policy frameworks embedded in democratic backsliding and utilizes an original dataset on the irregularities reported by the Turkish Court of Accounts (Sayıřtay) for municipalities in Turkey between 2012 and 2018. Contrary to earlier findings in the literature, I find that the level of irregularities increases with temporal proximity to elections and this effect is stronger for municipalities with more prior audit experience. Being audited more is also associated with increase in the level of irregularities. As such, neither vertical nor horizontal accountability is achieved for malfeasance in municipal politics in Turkey. The theoretical expectation that longer tenures foster clarity of responsibility and less malfeasance in public administration is not supported either as I find that duration of political parties in municipal governments shows a positive effect on the level of irregularities. The content analysis of audit reports further shows that those in bookkeeping, public procurement, and the management of municipal real estates and operating rights are the most common types of irregularities in the metropolitan municipalities in Turkey. While the overall performance of the incumbent metropolitan municipalities shows higher levels in many types of malfeasance including irregularities reported as being repeated, this research also argues that municipal irregularities are significantly associated with the risk of public loss and corruption.

ÖZET

TÜRKİYE'DE YEREL SEVİYEDE DEMOKRASİ: BELEDİYELERİN AMPİRİK BİR ANALİZİ

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SİYASET BİLİMİ DOKTORA TEZİ, TEMMUZ 2021

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Anahtar Kelimeler: hesap verebilirlik, hukuk üstünlüğü, belediyeler, usulsüzlük

Bu tez, hesap verebilirlik ve hukuk üstünlüğü açısından belediyelerin demokratik performansını ele almaktadır. Yereli, demokratik gerilemeye yerleşmiş olan klientelist bağlar ve neoliberal politika çerçeveleri bağlamında tartışmak için analitik ve teorik bir çerçeve geliştirmekte ve Sayıştay'ın 2012 ve 2018 arasındaki belediye denetim raporlarında tespit ettiği bulgular üzerine özgün bir veri setine dayanmaktadır. Literatürdeki önceki bulguların aksine, bulgu sayısının bir sonraki seçim tarihi yaklaştıkça arttığı ve bu etkinin daha fazla denetlenmiş belediyeler için daha kuvvetli olduğu bulunmuştur. Daha fazla denetlenmek de yine bulgu sayısında artışla bağdaşmaktadır. Bu sonuçlar Türkiye'de belediyelerde usulsüzlük konusunda dikey ve yatay hesap verebilirliğin işlemediğini göstermektedir. Teorik olarak görev süresi uzadıkça siyasetçilerin sorumluluğunun seçmen gözünde netleşmesi ve usulsüzlüklerin azalması beklenirken, bu çalışmada siyasi partilerin belediye yönetiminde geçirdikleri sürenin de tespit edilen bulgu sayısı ile pozitif yönde ilişkilendiği bulunmuştur. Büyükşehir belediyelerinin denetim raporlarının içeriği analiz edildiğinde, muhasebe, ihale ve belediye taşınmazlarının idaresi konularındaki bulguların yaygın olduğu ve artan bir şekilde raporlandığı bulunmuştur. İktidar partisi belediyeleri toplamda, tekrarlayan bulgular da dahil birçok alanda daha fazla bulgu gösterirken, bu çalışma aynı zamanda belediyelerin gösterdiği usulsüzlüklerin kamu zararı ve yolsuzluk riskiyle önemli ölçüde ilişkili olduğu sonucuna varmaktadır.

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To Mehmet Bera

TABLE OF CONTENTS

LIST OF TABLES	xii
LIST OF FIGURES	xiii
LIST OF BOXES	xv
1. INTRODUCTION	1
2. LITERATURE REVIEW	3
2.1. Democratic Performance or Good Governance: Accountability and the Rule of Law	3
2.1.1. Accountability and the Rule of Law.....	4
2.1.2. Varieties of Accountability	11
2.2. Poor Democratic Performance or Bad governance: Corruption and Irregularities	13
2.2.1. Understanding Corruption	14
2.2.2. Corruption in Practice	18
2.3. Bringing Local Governments into the Question.....	21
2.3.1. Democracy and Local Governments.....	21
2.3.2. Some Dynamics of Local Governance	23
2.3.3. A Particular Policy Framework at the Local Level: the New Public Management	27
2.4. What is the Relationship? Empirical Evidence from the Literature...	29
2.5. Concluding Remarks.....	38
3. DATA AND RESEARCH DESIGN	42
3.1. Research Question and Hypotheses	42
3.2. Data and Measurement	45
3.3. Methodology	49
3.3.1. Statistical Analysis of Municipal Irregularities.....	51

3.3.2.	Content Analysis of Municipal Irregularities	53
4.	SETTING: TURKISH POLITICAL SYSTEM	56
4.1.	The Political Regime in Turkey.....	56
4.1.1.	The Rules of the Game.....	56
4.1.2.	On Political Culture and Perceptions of Accountability	58
4.1.3.	Understanding Malfeasance in Public Administration	61
4.2.	Local Governments and Municipalities in Turkey	66
4.2.1.	The Structure of Local Governments and Municipalities	66
4.2.2.	The Organization of Municipalities at a Glance	68
4.2.3.	Internal and External Oversight in Municipal Politics	71
4.2.4.	Municipal Finance and Budget.....	72
4.2.5.	Municipal Politics in Turkey: Citizen-elite Linkages and the New Public Management.....	73
4.3.	Local-national Linkages: Some Inter-governmental Dynamics.....	80
4.3.1.	The Local That is Dependent on the Center	80
4.3.2.	The Local Interacting with the Center	84
4.4.	An Analytical Framework for the Study of Municipal Politics	89
5.	PUBLIC AUDIT BY THE TURKISH COURT OF ACCOUNTS	92
5.1.	The Turkish Court of Accounts: Institutional History, Organization and Mission	92
5.2.	The Audit Process and Audit Reports.....	96
5.3.	The Content of Regularity Audit Reports	99
5.4.	Sayıştay’s Role in Horizontal Accountability	104
5.5.	Sayıştay, the Incumbent and the Opposition	105
6.	EXPLAINING GOOD GOVERNANCE IN TURKISH MUNICI- PALITIES	109
6.1.	Describing the Data	109
6.2.	Empirical Findings.....	113
6.3.	Concluding Remarks.....	121
7.	EXPLORING THE SUB-NATIONAL VARIANCE: IRREGU- LARITIES IN KIND.....	124
7.1.	Content Analysis of the Metropolitan Municipality Audit Reports....	124
7.2.	Irregularities in Turkish Metropolitan Municipalities.....	130
7.3.	On the Consequences of Sayıştay audits of Municipalities and Malfea- sance in Municipal Politics	143
7.4.	Concluding Remarks.....	149

8. CONCLUSION	152
BIBLIOGRAPHY.....	156
APPENDIX A.....	175
APPENDIX B.....	176
APPENDIX C.....	180

LIST OF TABLES

Table 2.1. Accountability in Practice Along Multiple Dimensions	10
Table 3.1. Summary Statistics.....	52
Table 4.1. Turkish Municipalities	68
Table 4.2. Areas of Administrative Discretion of Municipalities and Special Provincial Administrations in Turkey	69
Table 6.1. Ruling Political Parties in Different Types of Municipalities....	110
Table 6.2. Distribution of Audits Over Years by Political Parties.....	111
Table 6.3. Audited Municipalities as Percentages of the Total Number of Municipalities of Political Parties.....	112
Table 6.4. Negative Binomial Regressions on the Level of Irregularities ...	115
Table 7.1. Coding Along Multiple Dimensions	127
Table 7.2. Municipalities by Ruling Political Parties (2009-2018)	133
Table 7.3. Coding Matrix Along Different Dimensions	134
Table 7.4. Areas Defining Common Municipal Irregularities Along a Timeline (2012-2018).....	136
Table A.1. Fit Statistics	175
Table B.1. Categories of Coding	176
Table C.1. Interviews	180

LIST OF FIGURES

Figure 3.1. Distribution of the Dependent Variable	52
Figure 3.2. Difference Between the Observed Proportions for Each Count and the Mean Probability from Count Data Models	53
Figure 4.1. The Rule of Law, Accountability, and Control of Corruption During the AKP Era.....	61
Figure 4.2. The Rule of Law, Accountability, and Corruption During the AKP Era.....	62
Figure 4.3. Perceived Corruption in Turkey (2012-2019)	65
Figure 4.4. Municipal Politics within a Broader Framework	89
Figure 5.1. Organizational Structure of the Turkish Court of Accounts....	95
Figure 5.2. An Audit Process by the Turkish Court of Accounts	98
Figure 5.3. How Sayıştay Ensures Horizontal Accountability	104
Figure 5.4. Google Search for “Yolsuzluk, Sayıştay, Sayıştay Raporu” from Turkey in 2019	107
Figure 6.1. Distribution of Mean Irregularities Over Time by Political Parties	112
Figure 6.2. Marginal Effects of Proximity to Elections and Being Audited on the Level of Irregularities	116
Figure 6.3. Marginal Effects of Elections on the Level of Irregularities at Different Levels of Prior Audits.....	117
Figure 6.4. Marginal Effects of Being Audited on the Level on the Level of Irregularities at Different Levels of Proximity to Elections	118
Figure 6.5. Marginal Effects of Competitiveness on the Level of Irregular- ities	118
Figure 6.6. Marginal Effects of Duration on the Level of Irregularities	119
Figure 6.7. Marginal Effects of Municipal Revenues on the Level of Irreg- ularities	120

Figure 6.8. Marginal Effects of Being Audited on the Level of Irregularities over the Incumbency.....	120
Figure 7.1. Distribution of Categories by the Number of Coding References	130
Figure 7.2. Hierarchical Clustering of Coding Categories	132
Figure 7.3. Distribution of Different Types of Irregularities Over Time....	138
Figure 7.4. Distribution of Different Types of Irregularities for Political Parties	139
Figure 7.5. Irregular Bookkeeping Over Time by Political Parties (2012- 2018).....	139
Figure 7.6. Irregular Management of Real Estates and Operating Rights Over Time by Political Parties (2012-2018)	140
Figure 7.7. Irregular Public Procurement Over Time by Political Parties (2012-2018)	141
Figure 7.8. Risk of Favoritism, Patronage, and Corruption Over Time by Political Parties (2012-2018).....	141
Figure 7.9. Irregularities That Affect Municipal Revenues and Expendi- tures Over Time by Political Parties (2012-2018).....	142
Figure 7.10. Repeating Irregularities Over Time by Political Parties (2012- 2018).....	142

LIST OF BOXES

Box 5.1. A Comparison Between Two Audit Reports for the Same Municipality: 2012 vs 2013	103
Box 7.1. Favoritism, Patronage, and Corruption in Audit Reports	128
Box 7.2. Public Loss in Audit Reports	129

1. INTRODUCTION

The Justice and Development Party (Adalet ve Kalkınma Partisi, AKP) has been ruling Turkey since 2002. The road to the Islamist political power had been built more than two decades ago. By the late 20th century, two unprecedented electoral shifts at the local level occurred in Turkey. First, the 1989 local elections led to a leftist triumph by the victory of the Socialist Democratic Populist Party (Sosyal Demokrat Halkçı Parti, SHP)¹ in many cities including most of the metropolitan municipalities under the majority party government of the center-right Motherland Party (Anavatan Partisi, ANAP). However, SHP's performance in city governance refer to the memories of the left's failure in providing even basic public services such as access to water and garbage collection in Istanbul which are still being refreshed in local elections campaigns, asserting that CHP is not a competent and credible alternative. Following a disappointment with the left, the 1994 local elections resulted in the rise of the Islamist Welfare Party (Refah Partisi, RP). This time, the urban poor allied with the Islamists and since then welfare, justice, redistribution, and efficient city governance are all ironically associated more with the conservative right than the left, especially for the urban poor (see, e.g., Ayata 1996; İncioğlu 2002).

Local elections in Turkey have always been a signal for the following general elections. Especially Istanbul, serving as a prototype of Turkey, has been the main area of political competition with its vast and promising resources and political alliances. Recep Tayyip Erdoğan, whose political career was also fueled by being elected as the mayor of Istanbul in the 1994 local elections as the candidate of RP, has repeatedly underlined that winning or losing Istanbul is a matter of winning or losing Turkey.² Yet another turning point in Turkish politics took place in the 2019 local elections, this time in favor of the opposition alliance, with the landslide victory of Ekrem

¹The Republican People's Party (Cumhuriyet Halk Partisi, CHP) was closed following the 1980 military coup. SHP was then formed in 1985 as a merger between two successors of CHP. It eventually united with the then re-established CHP in 1995.

²<<https://www.bbc.com/news/world-europe-48739256>> Accessed January 10, 2021.

İmamođlu in the repeat elections for Istanbul.

During the electoral process, not only the fairness of elections but also how municipalities perform in terms of transparency, accountability, and the rule of law has been publicly discussed more than ever. Dissidents have highlighted that malfeasance in municipal politics and the municipal audits of the Turkish Court of Accounts (*Sayıřtay*) have had widespread media coverage. It seems that the cancellation of the March 31 elections in Istanbul by the Supreme Electoral Council (*Yüksek Seçim Kurulu*, YSK) undermined also the trust of the AKP constituency in the electoral process and threw serious doubt on the credibility of the existing municipal administrations.

Given this background, this research addresses the following question: What are the patterns of accountability and the rule of law in local politics in Turkey? Sayıřtay's audit reports on municipalities comprise the main dataset to discuss this question. The following chapter provides the reader with a literature review on the concepts of accountability and the rule of law as indicators of democratic performance. It also conceptualizes the term irregularity with reference to the corruption literature and builds a framework to analyze local politics. Alternative theories and empirical findings for malfeasance in public administration are discussed. Chapter 3 introduces the data and research design in detail. Chapter 4 focuses on Turkish politics and presents a background for the broader political regime and municipal politics along multiple dimensions. Chapter 5 provides the reader with information on Sayıřtay, the public audit process and audit reports in detail. Chapter 6 presents the empirical findings from the statistical analyses of the data to explain the level of malfeasance reported by municipal audits. Chapter 7 identifies the practices undermining the rule of law and accountability in municipalities in Turkey and elaborates on the content of the metropolitan municipality audit reports. Finally, the findings and the implications of this research for future studies are discussed.

2. LITERATURE REVIEW

2.1 Democratic Performance or Good Governance: Accountability and the Rule of Law

Accountability and the rule of law are musts of liberal democracies. Including our daily life usage, accountability broadly refers to the idea of a limited, responsible, and responsive political power. Rule of law is then ideally the guardian of rights and liberties against arbitrary power. These terms are now being discussed as prerequisites of long-term success in economic and political outcomes. Especially by the 21st century, the focus of social sciences has conceptually shifted from procedural democracy to the quality of democracy, or democratic performance and good governance. The latter is now broadly applied to various levels of governments from private to public as a certain way of governing the resources. The World Bank and the OECD have put accountability, transparency, and the rule of law on top of the development agenda also at the international level through “the good governance agenda” (Moncrieffe 1998). The United Nations has declared the promotion of equity, participation, pluralism, transparency, accountability, and the rule of law as the principles of “how to govern” in our age (Kalaycıoğlu 2016). Worldwide Governance Indicators (WGI), The Quality of Government (QoG) and Varieties of Democracy are some of the leading projects providing and updating major datasets with a distinct focus on such variables together with corruption as an indicator of poor performance.

Good governance aims at effective management of public resources. However, the concept disregards the old understanding of public administration and management as an act of *governing*. Famously argued by Acemoglu and Robinson (2012), sustainable economic growth and prosperity are possible by inclusive/pluralistic political and economic institutions and the rule of law. As opposed to the idea of government/governing, *governance* underlines the following characteristics of the decision

making at local level (Peters & Pierre, 2000): State is not the only service provider, instead it interacts with civil society, private enterprises, and the like so that cooperation and pluralism appears to be crucial in local policy making. According to Stoker (1998, 18), governance is about processes of policy making and implementation, and refers to a certain style of governing characterized by “self-governing networks of actors” and “power dependence” between collectively acting institutions. As such the idea of good governance incorporates democratic elements such as transparency, accountability, and active participation into the understanding of local governments (Göymen 2000).

“Bad governance” is then characterized by lack of institutionalization, instability, unnecessary spending, financial and administrative irregularities, inconsequential policy making, unintended or unpredictable negative consequences and maybe also public disapproval and dissatisfaction is then the foe. From a maximalist perspective, the same concerns can be safely translated in political science as problems of democratic performance. A substantive understanding of democracy aims to foster equality, fairness and inclusion (Mair 2014) and is parallel to the contemporary interest in good governance. Despite much of the theoretical overlap between “democratic” and “good” governance, the two are individually discussed in separate literatures to a large extent, of political science and of public administration, respectively. The lack of an interdisciplinary approach, conceptual stretching and the continuous re-naming of the same phenomenon adds more to the perplexity. This section of the dissertation outlines an interdisciplinary reading on accountability and the rule of law as measures of democratic performance. The main goals are to define political accountability, differentiating mainly vertical and horizontal accountabilities, and the rule of law and to understand how these mechanisms are supposed to function, how they interact and what they produce in practice.

2.1.1 Accountability and the Rule of Law

To start with accountability, the literature is hardly parsimonious. Accountability is equated sometimes with a certain type of a relationship democracies require, sometimes with certain mechanisms underlying this relationship, and some other times with the consequences of this relationship. It is also used interchangeably with some other key concepts such as responsiveness or checks and balances. Dating back to the early modern England and originated in the commercial class’ pressure on the king, accountability refers to “responsibility and accounting or answering for actions, particularly expenditures” (Moncrieffe 1998, 389). If it is to be generalized,

it refers to a certain type of a relationship between two or more actors in which both parties have rights and responsibilities. This constitutes the main approach in the literature. Variations then occur mainly among different answers to the following questions: Who are these actors? What is the scope/object of this relationship? What are the means to realize such a relationship in practice? And, of course, what are the goals/consequences?

Schmitter and Karl (1991, 4) associate accountability exclusively with democracies where citizens hold rulers accountable for their actions in the public realm. When Schmitter elaborates more on the concept later, he clarifies that he specifically refers to “political accountability” and defines it as a relationship between two actors in which one accepts to inform the other, explain or justify her actions and submit to any predetermined sanctions to be imposed (Schmitter 2004, 47; Schmitter 2007, 4). It points out an important distinction from legal, administrative, financial, or ethical accountability to underline “political.” In general, all others can be discussed as specific dimensions, or certain types of accountabilities in a power relationship which refers to authoritative allocation of values (see, e.g., Easton 1953).

According to Schedler (1999, 14), political accountability consists of two things: “. . . answerability, the obligation of public officials to inform about and to explain what they are doing; and enforcement, the capacity of accounting agencies to impose sanctions on powerholders who have violated their public duties.” As such, accountability is not a pointless attempt only to receive information, which points an important distinction from transparency. Release of the relevant information is expected to correspond to an explanation, and if A is accountable to B, “A is obliged to . . . suffer punishment in the case of eventual misconduct” (Schedler 1999, 17). Although an accountability relationship reflects upon a process through which information, evaluation of the information and the consequence of the evaluation can follow one another (see, e.g., Brandsma and Schillemans 2013), Schedler (1999, 17) clearly concludes that “inconsequential accountability is no accountability at all. . . unless there is some punishment for demonstrated abuses of authority, there is no rule of law and no accountability.” Kenney (2003, 64) agrees with the idea that without political or legal sanctions “publicity can remain at the level of mere allegations that the powerful often find ways to manage,” yet calls an incomplete process a diminished form of accountability.

Following this conceptualization, there are at least two points to be examined closely. The first is about the consequence as the ultimate criterion and the second is about the simultaneous use of the term at two different levels, i.e., individual, and institutional. In practice, accountability takes place step by step in time which might be

neither linear (Schmitter 2007, 4) nor conclusive and this evinces the need to avoid a reductionist view. The consequence might not be immediate and the processes of monitoring, access to information etc. can be influential in the long run. A case in which some degree of answerability is possible is not categorically the same as a completely irresponsible case either. Furthermore, our view of the consequence is often biased towards punishment. If we see someone being penalized for some wrongdoing, we can easily conclude that there is an accountability relationship achieved. However, Schmitter (2007, 5) turns the relationship upside down and raises a legitimate concern: "...it would be completely inappropriate to use manifest incidents of electoral turnovers, loss of a vote of confidence, impeachment of a president, resignation of a minister, or removal from office due to scandal as positive indicators for the efficacy of political accountability. In all likelihood, the rulers who are most accountable are those who are never threatened with such measures." Mulgan (2000, 567) similarly underlines that the gist of accountability is "the ever-present threat of being called to account."

The "conclusiveness" of accountability makes sense only if we recognize it as a non-linear process. It seems to be more problematic to judge the positive outcomes: If the consequence keeps the status quo, is it good governance being rewarded or bad governance remained covered? It is not only the result but the "measures" themselves that tell us about accountability in such cases. This discussion is also connected with a language that obfuscates. What would be our conclusion in case of punishment for the wrongdoer A: is she accountable, or not accountable? The difficulty of forming a clear statement comes from the fact that we are inclined to use the term at two different levels at the same time. While the mechanisms realizing an accountability relationship are institutional, the conclusion drawn upon "being accountable" is mostly for the individual. During the early 20th century, some public policy scholars have discussed accountability chiefly as a matter of individual moral responsibility (Mulgan 2000, 557). This is a very specific understanding that might be still valid today for ordinary citizens or officials themselves. Bovens, Schillemans and Hart (2008, 226) delineate a geographical divide of this duality: Being accountable is mostly seen as a virtue of organizations and officials and has almost the same meaning as being responsible and willing to act in a fair and transparent way in the American discourse, which hardly matches that of the continental Europe, Britain and Australia depicting accountability more as an institutional arrangement. The latter focuses on "not whether the agents have acted in an accountable way, but whether they are or can be held accountable *ex post facto* by accountability forums" (Bovens, Schillemans and Hart 2008, 227).

During this process, accountability interacts with some other democratic features,

and this once again necessitates a prudent conceptualization. While Ferejohn (1999, 131) argues that accountability is “a property of institutional structures” and “responsiveness is a consequence of interaction within such structures,” Mulgan (2000) further criticizes equating accountability with other characteristics of democracies which causes conceptual stretching. Accountability can serve responsiveness and the congruence between citizen demand, policy making and policy implementation (Moncrieffe 1998; Powell 2004), yet public service provision might be promoted also by “a more general political imperative to provide better service” (Mulgan 2000, 58). For the preceding question, a plausible answer would then be the following: There is accountability, which is a property of the political system. A is held accountable via certain mechanisms as she had to answer for her actions and paid for the mistake, for which an alternative at the individual level is to conclude that A did not act in a responsible, or moral way.

However, some other scholars emphasize that properly functioning institutions cannot be taken as granted. Borowiak (2011), for example, discusses accountability more in terms of a mutual relationship. He states that “accountability to the demos needs to be accompanied by accountability of the demos” (Borowiak 2011, 17). According to him, accountability, if it means “democratic” accountability, is beyond public control over power. It is rather a process of acquiring power to govern together, whereby the public itself is located in an area of “contestation and answerability” (Borowiak 2011, 15). This also corresponds to (re)construction of political communities and cultures interacting with formal institutions. To borrow from Borowiak (2011, 14), “democratic accountability institutions and practices are invariably embedded dynamically in wider social and political contexts... If the political culture is such that citizens and stakeholders aren’t accustomed, willing, and able to step forward to demand answers from power, even the best designed accountability institutions will be ineffectual.” This also applies quite well to a discussion of what the “standards” to hold the rulers accountable are. How certain sociopolitical norms and informal networks of material and immaterial exchange affect, or distort, the accountability relationships in cases of malfeasance, for example, will be discussed and exemplified more in the following sections.

What is the reason for accepting the costs of an accountability relationship? As a unique characteristic of democracies already distinguished from the moral standards at the individual level, the literature emphasizes the need for institutionalization. The source of responsibility is external, i.e., oversight by an external agency (Mulgan 2000; Stapenhurst and O’Brien n.d.). An accountability relationship “formally gives some actor the authority of oversight and/or sanction relative to public officials” and “not only answerability but also the legal obligation to answer or the institutionalized

right of an agent of accountability to impose sanctions on public officials” is necessary (Mainwaring 2003, 7). The key is not the “ability” to explain but the “obligation” to account for one’s actions and bear the costs of it. Continuous and efficient monitoring that creates the imperative to respond and the binding end result of some evaluation done through some standards as a whole process is at the core of the conceptualization adopted in this research.

What kind of actions do we talk about, and what are the criteria of judgement? This brings us back the adjective “political” among others such as ethical or financial hinting about the scope of an accountability relationship. For this research, one main distinction in the literature is made between the political and the legal. The former is obviously broader than the latter. Schmitter (2004, 48) argues that “rulers can be investigated and held to account for actions that did not break the law or result in illicit personal enrichment or violate common mores,” instead “they may have simply made bad political choices that failed to produce the intended effect or cost vastly more than initially announced.” Political accountability generally targets policy making, implementation and have consequences with regard to representation and responsiveness. However, legality is also a concern. Although accountability cannot be reduced to the area of law, it is definitely related with the rule of law. This intersection, or separation, in turn leads to more adjectives in the literature. Different types of accountabilities, namely vertical, horizontal and diagonal/societal/oblique accountabilities, are widely mentioned in the literature. This “spatial” dimension is mainly about the mechanisms through which the accountability relationship is possible. It names the actors of this relationship. “A” is apparently always the official. “B” refers to multiple actors, i.e., other officials and branches of the government, the judiciary, citizens and civil society organizations, internal and external watchdogs etc., acting in cooperation, or interacting with or without intention. Within the scope of this dissertation, the focus will be on the vertical and the horizontal variants.

From one perspective, accountability is only vertical accountability, i.e., a relationship between the elected and constituents: Elections are the means, and the standard is citizens’ satisfaction. The elected is held accountable via retrospective voting and the re-election concern is the guaranty for future performance. In their analysis of economic voting as a mechanism of accountability, Cheibub and Przeworski (1999, 225) utilize the concept as the following: “Rulers are accountable if the probability that they survive in the office is sensitive to government performance; otherwise, they are not accountable.” Kitschelt et al. (2009, 742) similarly take accountability as the ability of citizens to replace politicians by competing ones in case of failure to be representative. Mulgan (2000) also agrees that accountability originally refers

to a relationship between citizens and public officials.

Alternatively, others address horizontal accountability as another significant question of democracy. O'Donnell (1994, 61), the pioneer of the concept formed as a problem of the newly established Latin American democracies of the 1990s, argues that “in institutionalized democracies, accountability runs not only vertically, making elected officials answerable to the ballot box, but also horizontally, across a network of relatively autonomous powers (i.e. other institutions) that can call into question and eventually punish, improper ways of discharging the responsibilities of a given official.” Echoing the same concern more recently, Signé and Korha (2016) claim that horizontal accountability has been overlooked by scholars for democratic consolidation in Africa where neopatrimonialism is a common phenomenon and precluding the abuse of power is a major challenge.

Normatively, accountability targets multiple outcomes. Linking the government to the citizens from a democratic perspective, it also aims to prevent abuses of power from a constitutional perspective and creates a learning environment for governments to follow their promises (Bovens, Schillemans and Hart 2008). While citizens can punish certain political choices for some reason, authorization of other institutions also targets unlawful actions. In this sense, vertical accountability is more of a matter of representation and responsiveness, and it is yet another *sine qua non* for democracy that horizontal accountability functions based on the rule of law making the power also “responsible.” The rule of law reflects on the idea of “a sovereign whose powers are circumscribed” (Maravall and Przeworski 2003, 10). The formation and enforcement of laws are to be public in a preestablished way (Maravall 2003; Smulovitz 2003). In most of the cases, the problem is “making those who rule obey the law” (Smulovitz 2003, 168). Accountability, either vertical or horizontal, imposes some costs on the rulers and creates an incentive to not break the laws (Smulovitz 2003, 172). The rule of law not only limits discretionary power but also enables citizens to defend themselves against the state and its officials (Linz and Stepan 1996, 19). Assisted by horizontal accountability, it then ensures that electoral participation is meaningful without any intimidation or retribution for citizens, so vertical accountability functions properly (Diamond and Morlino 2004, 25).

Some scholars argue that there is a content-wise conflict between vertical and horizontal accountability, yet some others believe that both are necessary and complement each other. O'Donnell (1998, 115) argues that “democracy without liberalism and republicanism would become majority tyranny; liberalism without democracy and republicanism would become plutocracy; and republicanism without liberalism and democracy would degenerate into the paternalistic rule of a self-righteous elite.”

Recognizing the horizontal mechanisms as non-democratic, Schmitter (2007, 11) also agrees that “real” democracies need a mix of such mechanisms. Theoretically, both vertical and horizontal mechanisms serve the citizens. People can punish abuses by politicians either by throwing them out of office through elections or by enforcing legal limits to political discretion by the incumbent through institutions (Maravall 2003, 261). In practice, however, there might be occasional trade-offs between what citizens want and what laws enforce. On the one hand, horizontal mechanisms of accountability can promote the bureaucracy that makes technical decisions with certain areas of expertise and come into conflict with vertical accountability. A court decision that blocks a popularly supported law or a central bank turning a deaf ear to government demand to cut interest rates are such examples (Schmitter 2004, 53). On the other hand, vertical accountability alone is liable to tyrannical majorities (O’Donnell 1998; Schmitter 2007). In some cases, it might turn out that citizens “tire quickly or blame their representatives for making necessary compromises” (Schmitter 2004, 56). In some others, the dispersion of power can lead to institutional deadlocks and standoffs (Powell 2004, 99). Given the danger of tyrannical majorities and favoritism for private interest, however, how horizontal accountability functions and how it affects the institutional performance is by no means a question of less importance for democracy. Table 2.1 summarizes the accountability relationship along different dimensions addressed in the literature. The boxes are not mutually exclusive and in practice, interact closely.

Table 2.1 Accountability in Practice Along Multiple Dimensions

Process	Actors & Mechanisms	Content & Target	Normative justification	Level of analysis
Access to information	Vertical: citizens & elections	Political: responsiveness & representation	Democratic: rule by the people	Individual: moral responsibility & ethical official behavior
Evaluation	Horizontal: state institutions & courts	Legal: the rule of law & constitutionality	Republican: rule for the people	Institutional: formal relationship with certain incentives and constraints
Sanction	Diagonal/Social/Oblique: organized civil society & media	Financial: accuracy of financial statements/ financial control	Liberal: limited power	

The justification for horizontal accountability accompanying the vertical, however, is beyond a normative argument as the latter does have some other shortcomings to function efficiently. First, there is an information asymmetry between citizens and governments that limits accountability (Ferejohn 1999, 132; Mainwaring 2003, 23). Transparency and the release of relevant and accurate information cannot be taken as granted. Horizontal mechanisms are one way to inform citizens about government performance. While media and civil society organizations reinforce the disclosure of maladministration on the diagonal dimension (Norris 2014, 328), it

is typically the parliamentary checks and balances, the audit mechanisms and the courts on the horizontal dimension that ensure answerability. Manin, Przeworski and Stokes (1999) refer to the need for a complete institutional design for a genuine accountability relationship as the following: “If the separation of powers is organized in a particular way, the government as a whole will be induced to reveal to citizens the true conditions under which it operates and that this information, in turn, will enable citizens to enforce representation through retrospective voting.” Sanctioning may be indirect which is still sufficient to characterize an accountability relationship as agencies of oversight refer to wrongdoings to actors that can impose sanctions, or an ombudsman creates the need for answerability (Mainwaring 2003, 13). That being said, the route to accountability is obviously a complex one.

2.1.2 Varieties of Accountability

How citizens react to such information is an important question for the students of political science for which one needs to turn to a colossal literature for voting behavior itself. Citizens remain as an unknown within the scope of this dissertation. Nevertheless, it is important to go over some points to grasp the vertical accountability and its relationship with its horizontal counterpart. In addition to the access to information, citizens’ capability to develop an understanding of complex policy issues and the clarity of responsibility, i.e., a clear opportunity identified as the responsible for the action for citizens to vote for or against, are some other concerns for the efficacy of elections to enforce accountability (Powell 2000, 11). A second, and more intricate, challenge posed by vertical accountability is that citizens themselves can remain insensitive to or even support malfeasance given the paternalistic distribution of certain benefits. “A clientelistic mode of political accountability” may appear as one of the linkage mechanisms in democracies (Kitschelt, et al. 2009) and elections may function through political clientelism (Stokes 2007). Particularistic exchanges, maybe as a function of systemic corruption in certain cases, demolish the ability of citizens to replace the incumbent with an alternative based on their evaluation of the overall government performance (Kemahloğlu 2012, 2). Vertical mechanisms are not necessarily to hold decision making accountable for not being inclusive or not producing public benefit either. From an outcome-oriented view, efficient public administration also requires “the control of corruption, and hence strong institutions of horizontal accountability” (Diamond and Morlino 2004, 27).

Today, considering the global democratic backsliding marked by increasingly populist, illiberal and corrupt governments (Mechkova, Lührmann and Lindberg 2017;

Norris 2020), an age-old argument is hardly shaken: “Elections – however competitive, free, and fair – are by themselves too weak to guarantee ‘decent’ government. They are necessary but by no means a sufficient condition for keeping state power under control” (Diamond, Plattner and Schedler 1999, 2). In a recent study drawing upon the cases of democratic backsliding of the 21st century, Haggard, and Kaufman (2021) call attention to that erosion or complete breakdown of democracy in these cases is “the result of purposeful effort of autocrats” who initially gain political power through electoral means yet take on an incremental process that undermines the integrity of elections, political rights and liberties and horizontal checks on executive discretion.

As for horizontal accountability, the efficiency is, obviously, not less context-dependent. Two main ways that violate horizontal accountability are encroachment and corruption (O’Donnell 1998). A deviation from the formal or informal norms, especially in the form of corruption, can be beneficial for not only those in power but also others who are supposed to check and prevent the abuse of power. This raises doubt about “the willingness” of other agents, despite being formally able, to prevent violations. Even “the rule of judges need not be the rule of law” (Maravall and Przeworski 2003, 12) and beyond institutional autonomy, the need to know about “appointments, transfers, disciplinary proceedings and career patterns” to discuss the independence of judiciary from political influence (Guarnieri 2003, 225) logically applies to horizontal accountability in general. Horizontal mechanisms are first to be activated with institutional autonomy. However, institutional boundaries are bypassed “if the sovereign is able to collude with specific actors placed in horizontal agencies” and the elections remain to be a determinant of the performance of checks and balances as it requires the opposition to be empowered to a certain extent (Smulovitz 2003, 174). For studying institutional performance, the “de-jure versus de-facto” distinction is a critical analytical tool. Even a positive change in the former may create a counter-effect on the latter as the elites seek to persist their power (Acemoglu and Robinson 2008). Building an analysis of sequential relationship between different types of accountabilities based on the V-Dem data from 173 countries from 1900 to 2012, Mechkova, Lührmann and Lindberg (2019) show that while the development of *de facto* vertical accountability precedes others, truly functioning horizontal accountability is contingent on the development of vertical and diagonal accountability. In other words, especially executive oversight is the most challenging one to achieve.

2.2 Poor Democratic Performance or Bad governance: Corruption and Irregularities

This section of the dissertation aims to build a framework to comprehend the data to be used. For the questions of political science, the findings reported by public audits revolves around two concepts: irregularity and corruption. In this study, corruption refers to “political corruption” which belongs to the public sphere, or to the intersection of the public and the private (Heywood 1997). The term irregularity is located within studies on audit and corruption in the literature. An irregularity basically refers to nonconformity with relevant administrative and financial regulations and laws (Normanton 1966, 57). An audit process aims to identify and prevent irregularities as it is based on the following idea: “each transaction must be vouched; that is to say that sufficient documentary evidence must be readily available to show its nature, its reality and its legality” (Normanton 1966, 57).

A case of irregularity might be a case of corruption, yet not all cases of corruption can be defined as irregularities. While irregular public management remains limited to minor or major transgressions, corruption itself might be legal (Kaufmann and Vicente 2011; Philp 2001). In fact, a legal definition “can fail to capture some of the worst cases of corrupt activity because corrupt transactions can be institutionalized in the laws of the state or economy” (Philp 2015, 22). Nevertheless, an audit process still informs us about the democratic performance of the audited institutions for two properties: The rule of law and horizontal accountability. On the one hand, uncovered irregularities are a measure for the decline of the rule of law, whether it is corruption or political incompetency which is another problem for the efficient use of public resources and a sign of the lack of merit-based administration. On the other hand, audits demonstrate the extent to which an accountability relationship is established and how the audited institution reacts to the mechanism.

Irregularity and corruption are conceptually different. However, corruption has been frequently studied through the audit data in the literature although the horizontal mechanisms that uncover administrative and financial irregularities might not directly and clearly speak of cases of corruption. A survey of the literature on corruption is necessary to make sense of audit reports and sheds light on how misconduct takes place and how to prevent it in general. A meaningful reading of reported irregularities, i.e., how to contextualize them and how to distinguish different types such as mere accounting irregularities and cases of favoritism signaling corruption etc., also requires some knowledge of corruption. Misuse of funds, over-invoicing, uncompetitive bidding, or exclusive contracting are some of the common public audit

results that are utilized as corruption proxies in the literature.³

2.2.1 Understanding Corruption

There is strong evidence that corruption undermines the overall economic performance of a country in many ways from reducing private and foreign investment to creating political instability and distorting government spending in certain areas (see, e.g., d'Agostino, Dunne and Pieroni 2016; Mauro 1995; Mauro 1998; Mo 2001; Rose-Ackerman 1999; Wei 1999). To illustrate the effects of corruption, in her seminal work presenting cross-national examples of grand corruption, more specifically, of payments to obtain contracts or concessions, Rose-Ackerman (1999, 30) argues the following:

“As before, systemic corruption can introduce inefficiencies that reduce competitiveness. It may limit the number of bidders, favor those with inside connections over the most efficient candidates, limit the information available to participants, and introduce added transaction costs. However, the scale of the corrupt deal and the involvement of high-level officials does introduce new concerns. First, if top officials, including the head of state, are concerned primarily with maximizing personal gain, they may favor an inefficient level, composition, and time path of investment. Second, investors’ decisions may be affected by the fact that they are dealing with corrupt political leaders.”

What makes a deal corrupt? What are the standards for “expected official behavior?” The idea of moral corruption from an ideological or religious view, or the idea of corruption being dysfunctional, i.e., undermining the existing political order, are some of the uses of the term much prior to modern politics (see, e.g., Friedrich 2002; Heidenheimer and Johnston 2002). Heidenheimer and Johnston (2002) categorize the contemporary scholarly definitions into three categories as the following: Public-office-centered definitions identifying corruption as a violation of the role of the incumbent of the public office, market-centered definitions regarding the public office as a business and corruption as an attempt to maximize one’s income, and

³Section 2.4 under Chapter 2 is devoted to the summary of empirical findings to give concrete examples from the literature. As the public audit data fall into the intersection of various interdisciplinary topics, i.e., accountability, corruption, administrative and financial performance, regulation, principal-agent relations, bureaucratic politics etc., this section is limited simply to a conceptual discussion for organizational purposes.

finally public-interest-centered definitions which consider the damage to public interest as a defining feature of corruption. Gardiner (2002, 25) similarly distinguishes “corruption as it is defined in the official laws of nations” and “corruption as it affects the public,” and further adds another dimension: “Corruption as it is defined by the public opinion” which is today the basis of perception indexes famously exemplified by the Transparency International Corruption Perceptions Index.

Cross-temporal and cross-national subjectivity create some obstacles to a universal understanding and measurement of corruption. Although the public office view is obviously the easiest to measure, it has been criticized for not being a solid criterion as the rules can change over time, maybe making the illegal legal, or vice versa (Gardiner 2002; Kurer 2015). This makes such a conceptualization meaningful only if it is recognized as such, acknowledging the limitations of taking the law as the metric. The last two, on the contrary, are quite ambiguous and might be at odds with the former, yet useful to understand case-specific and temporal variance. From the public interest perspective, “if an act is harmful to the public interest, it is corrupt even if it is legal; if it is beneficial to the public, it is not corrupt even if it violates the law” (Gardiner 2002, 32). From the public opinion perspective, however, “criteria to define standards of official integrity is public opinion” (Gardiner 2002, 32). This view is parallel to a sociological understanding of corruption as the violation of the ethical-moral standards, formally codified or not, of a social system (see, e.g., Schweitzer 2005). Kurer (2015) particularly discusses the public opinion perspective if it provides any standard to define what constitutes a misuse and if any international comparison would then be meaningful based on this. He concludes that there is empirical evidence based on various surveys for “a common understanding of corruption,” and “actions or practices are identified as corrupt even in environments where cultural relativity theory predicts them to be morally acceptable” (Kurer 2015, 38).

In his study on its effects on political development, Nye (1967, 419) exemplifies the first approach and specifies corruption as “behavior which deviates from the formal duties of a public role because of private-regarding (personal, close family, private clique) pecuniary or status gains; or violates rules against the exercise of certain types of private-regarding influence” and underlines that not only bribery but also nepotism and misappropriation of public resources are examples of such behavior. This view, in Nye’s own words, is not concerned with moral standards, public interest or any sort of cultural relativism. From a legal perspective, and similar to Nye’s emphasis on “formal duties”, if an official breaks the laws established by the government, it is corruption (Gardiner 2002, 29). This narrow formal conceptualization indeed reflects the term “irregularity.”

Recognizing mutual costs and benefits, and representing the public interest approach, Friedrich (2002, 15) defines corruption as “deviant behavior associated with a particular motivation, namely that of private gain at public expense” underlying that “whether this was the motivation or not, it is the fact that private gain was secured at public expense that matters.” Philp (2015, 25) takes another step to further specify which actions to be considered as corruption under which circumstances and identifies a triadic relationship in which corruption might be initiated by an outside beneficiary, i.e., typically powerful oligarchs and clans, or the beneficiary to be the public official herself. An outline of political corruption by Philp (2002, 42) is the following:

“We can recognize political corruption where:

1. a public official (A),
2. in violation of the trust placed in him by the public (B),
3. and in a manner which harms the public interest,
4. knowingly engages in conduct which exploits the office for clear personal and private gain in a way which runs contrary to the accepted rules and standards for the conduct of public office within the political culture,
5. so as to benefit a third party (C) by providing C with access to a good or service C would not otherwise obtain.”

An important question that matters a lot for auditing in practice is whether intention or consequence is to be the criterion. In his conceptualization, Philp (2002, 56) focuses on “the intention to act for private gain” that *distorts the political process* and argues that “one is not less corrupt for being unsuccessful.” Kurer (2015, 32) also emphasizes intention as opposed to consequence: “If the failure to meet a recognized duty is due to simply inefficiency, no corruption is involved.” He further states that “without an expected gain there is no corruption” and “an action may be corrupt even if no gain accrues: an insider deal that goes awry may still be corrupt” (Kurer 2015, 33). These are some important points to distinguish corruption from political incompetence which is also a problem for good governance. Unlike incompetence, corruption “directly attacks the very distinction upon which politics relies for its capacity to resolve conflicts” (Philp 2002, 54): the public versus the private. Philp (2015, 23) illustrates the need to contextualize “the intention” as the following:

“It seems clear that a kleptocrat ruler is corrupt because he systemati-

cally distorts the exercise of power to his own benefit. I am less persuaded that the office clerk who steals postage stamps is corrupt. Those who want to equate the cases show exemplary consistency in criteria: A is clearly abusing his public office to serve his private interest. But they omit the political context of the action. The clerk is engaged in theft – he is stealing from his employer, he is not, in most cases, distorting the way in which power and authority is exercised. If we take an understanding of corruption that tries to think hard about the political order and its subversion, then the kleptocrat’s case looks very different from the clerk’s, even if their actions can fall under the same description.”

However, even the private benefit vs. public expense dichotomy may fall short of elucidating corruption. Private enrichment can go hand in hand with some public benefit in certain cases. Following an example from Rose-Ackerman (1999, 128), what if a public project that is desirable by voters is handled by some private actors who actually paid the decision makers to get the job? This means that some other private actors miss out an opportunity as a result of a biased process. Furthermore, the lack of competitiveness raises questions for the efficiency of the result, which in turn can be discussed again in terms of public benefit in the long run. In this example, the exclusion of other potential contractors is the immediate problem as such which creates a procedural injustice that can be regarded as sufficient to label the case as corrupt whatever the result is, which is another promising stream in the literature to get a grasp on the phenomenon.

Although reading the intention remains as a major challenge for the public audit, the idea of corruption as a distortion of the political system manifests itself as the failure of institutions, formal or informal, to fulfill their expected roles. As opposed to public office or public interest centered approaches, Kurer (2005, 236) suggests conceptualizing corruption as a matter of distributional justice and as a violation of “the impartiality principle” which, he argues, “is embodied in non-discrimination norms that have a long history and are not confined to Western countries.” To illustrate a similar line of reasoning, Warren (2015) discusses corruption in democracies as “a form of exclusion” that damages “a single normative core,” i.e., democracy as a form of inclusion, in various domains from executive and legislative to civil society and market. Focusing on the control of corruption to promote good governance, Mungiu-Pippidi (2016, 96) similarly discusses corruption as a form of particularism which is “deviation from ethical universalism as the norm of public-resource allocation (as defined in law, rules, and the modern principles of administrative impersonality, impartiality, and equality), resulting in undue benefits for groups and

individuals.” From such perspective, the exclusive benefits that corruption provides for certain groups, rather than public expense or loss, is at the core of the concept.

This also helps us understand how measuring democratic performance is linked to measuring irregular or corrupt, practices: “What defines a practice, action, exchange or institution as corrupt is a corrosion of some feature that enables democracy” (Warren 2015, 42). In practice, corruption undermines collective agency, rights, representation, public deliberation, social capital, and fair distribution of resources (Warren 2015, 49). From this broader perspective, the abuse of public office for private gain is only one type of corrupt practice limited to the executive area and the following are all various forms of corruption according to Warren (2015): Manipulative discourse that distorts the public space which is for all to argue and persuade, or research done by its own sponsors but presented as the outcome of appropriate deliberation, or various rent-seeking in the market, or legislative and judicial responsiveness to power or money.

Corruption denotes a dynamic relationship of multiple actors in which measuring costs and benefits is a challenging task. First, the consequence might not be material. Conceptualizing corruption as a social exchange, rather than economic, Cartier-Bresson (1997) underlines that it is a multidimensional phenomenon as the exchange varies from material to symbolic. The very idea of being corrupt and its legitimacy is an object of exchange. At a higher level, in addition to the material or immaterial benefits provided for the individual actor, corruption defines and redefines a political system with its own values and networks (Cartier-Bresson 1997). If corruption is systemic and the political parties are corrupt, for example, the party identity becomes a means to generate “trust” among the corrupting, serves to socialize “the rules of the illegal game” and reduces the moral costs to engage in corruption (Della Porta 2004, 55). Second, benefits of a corrupt exchange cannot be standardized. “A mere family holiday, or the building of a swimming pool” might well be the return for an important decision (Cartier-Bresson 1997, 475).

2.2.2 Corruption in Practice

What forms does corruption take in practice? Mungiu (2006, 86) underlines that while corruption mostly occurs in the form of individual violations in developed countries, it becomes an institutionalized social organization that distributes public goods on a particularistic basis in developing and post-communist countries. According to Mungui (2006), corruption needs to be studied qualitatively to distinguish two types of cases: Those of modern states where the public office is characterized

by the norm of universalism from a Weberian perspective and corruption is an exception, and others in which corruption itself is the norm. As such, she classifies corruption on a continuum of patrimonialism/pure particularism with no public-private distinction and universalism with completely autonomous ownership of the state in which corruption is not socially acceptable either (Mungui 2006).

Based on the level of government and the size of the material involved, a major distinction in the literature is made between petty and grand corruption. Petty corruption happens at low levels of public administration and typically refers to bribery. Transparency International defines it as “everyday abuse of entrusted power by public officials in their interactions with ordinary citizens, who often are trying to access basic goods or services in places like hospitals, schools, police departments and other agencies.”⁴ Grand corruption, by contrast, happens at high levels of government and concerns the transfer of enormous financial benefits (Rose-Ackerman 1999, 27). The effects also differ as the latter systematically reinforces inequality while the former might be seen as a necessary and effective tool to get around red tape and to reach certain services that would not otherwise be accessible by ordinary citizens (Uslaner 2015).

What the natural state of politics is to be the standard for the (im)proper is an important theoretical question (see, e.g., Philp 1997), yet beyond the scope of this research which does not concentrate on corruption per se. Following the preceding theoretical framework, however, political corruption as a distortion of the political system can still be discussed on a broader basis for democracies or hybrid regimes claiming some democratic features. The literature addresses certain practices in terms of corruption mainly along two dimensions. On the one hand, how corruption distributes resources from an economic point of view is a major topic. On the other hand, how it also affects the nature of political competition itself is covered with a reference to clientelism. Corruption is frequently accompanied by clientelism and patronage especially regarding electoral competition and citizen-elite linkages (see, e.g., Kitschelt and Wilkinson 2007).

Stokes (2013, 2) defines clientelism as the following: “The proffering of material goods in return for electoral support, where the criterion of distribution that the patron uses is simply: did you (will you) support me?” According to her, vote buying, and patronage are subtypes of such conditional exchange: One is more narrow and the other specifically offers public resources and commonly public employment (Stokes 2013, 3). Some others use clientelism and patronage interchangeably (see, e.g., Kitschelt and Wilkinson 2007). Stokes, for example, distinguishes campaign

⁴<<https://www.transparency.org/en/corruptionary/petty-corruption>> Accessed 15.08.2020.

related corruption from clientelism arguing that the former is characterized by “the reverse of the flow of money,” i.e., “not from politician to private actor but from private actor to politician” (Stokes 2013, 26). However, as the vote itself turns into a private benefit for the politician just like bribe, patronage and clientelism can be considered alternatively as specific forms of corruption (Chandra 2007, 86). Today, it is widely believed that variants of patronage and vote buying undermine the level playing field and such practices are even named as “electoral corruption.” The electoral integrity project, for example, is a leading one for the topic. Explained by Norris and Grömping (2017) in detail, vote buying at the individual level or elections bought by the rich, improper use of state resources for campaigns, bribery or patronage offered to the supporters are measures of electoral corruption weakening electoral integrity.

Corruption needs to be contextualized and from an alternative point of view, clientelism is one particular political environment in which corruption follows certain patterns. Kitschelt (2000, 853) claims that political corruption and clientelism are empirically connected as the former operates “through democratic exchange relations” in clientelist democracies. According to Kitschelt (2000, 870), high levels of corruption in a polity, defined as the use of public office for private ends including favors for one’s political party, is an indicator of a full-fledged clientelist system. Kurer (1993) also discusses the effects of corruption given a clientelist political system and criticizes the view that corruption is an efficient response to the consequences of sub-optimal policies. Under conditions of clientelism, “the patron is not only interested in bribe revenue, but also in political support” (Kurer 1993, 266). The combination of clientelism and corruption then affects policy making, for example, with regard to the allocation of licenses and contracts, the production of goods and services, and overall tends to increase misallocation and inefficiency (Kurer 1993). Inefficient contracting, overstaffing or the distribution of certain goods and services exclusively to the clients are some of the problems corruption creates under clientelism as the cost of losing political support might exceed the cost of distorting the economy (Kurer 1993).

Another example is the corruption risk index developed by Fazekas and Tóth (2016). The index is quantified through limited competition in public procurement of which examples are the following: The submission of a single bid, non-publication of the call for tenders, selection of less competitive types of procurement such as negotiation instead of open tender, over specified eligibility criteria, excessively expensive tender documentation, changes to the bidding conditions during the process, exclusion of certain bidders, subjective and ambiguous assessment procedures, modifications to contract conditions. In some cases, corruption can pervert the very regulations of

the public-private relationship. Hellman, Jones and Kaufmann (2003, 756) define state capture as one extreme form of grand corruption, that is beyond clientelism, in which the rules regulating the public-private relationship are systematically distorted by the efforts of firms through illegal and non-transparent payments to public officials. In such cases, rents are created by “preferential treatment” and then shared (Hellman, Jones and Kaufmann 2003, 756).

2.3 Bringing Local Governments into the Question

This section narrowly focuses on the study of local governments in the literature. In addition to the justification of subnational analysis, the goal is to provide the reader with a broader perspective on the dynamics of decision making at the local level and the local-national linkages contextualized under certain political regimes. First, the theoretical relationship between local governments and democracy is to be reviewed. Second, different analytical frameworks for the study of democracy at the local level will be discussed briefly. In this sense, intra-governmental relations, i.e., within the local organization itself, among the actors of decision making such as mayors, council members etc., and inter-governmental interaction, i.e., between the local and national governments established through elections, political parties, and distributional networks, are two main aspects of the topic to be addressed. Finally, the New Public Management model will be overviewed with a distinct focus as it substantially explains yet another layer of local policy making and also connects well with the issues of democratic performance.

2.3.1 Democracy and Local Governments

The theoretical relationship between democracy and local governments dates back to the studies of John Stuart Mill. It has been widely argued that local governments are closer to the people and therefore they better satisfy the needs and demands of people compared to national governments (Diamond and Tsalik, 1999; Yıldırım, 1993). Access to water, garbage collection, sewage, sanitation, street lightening are all issues that directly affect the daily lives of citizens and mostly governed at the local level. Local governments are also geographically more available, the elected policy makers are usually well-known people for the local constituency and active citizen participation in decision making is feasible at this level. Indeed, together with the agenda of good governance, bottom-up participation and deliberation have been

increasingly and globally promoted since the 1980s. Following the famous example of Porto Alegre, experiments with participatory budgeting, for example, have been in process since the 1990s (see, e.g., Pateman 2012). Decentralization of various forms have been celebrated as being the glory of local democracy (see, e.g., Saito 2008). Why not consider the local a more favorable field for the flourishing of accountable, responsive, representative and inclusive, that is to say more democratic politics? Stoker (1996, 24), however, warns us to avoid “the trap of localism,” and explains more as the following: “that is, a tendency to view the local and local autonomy through romantic eyes. Smaller communities do not necessarily behave in a more democratic way. They can be stifling or disabling in reinforcing relationships of subordination and narrow parochialism.” The local obviously needs to be tested further on empirical grounds.

There is an increasing scholarly interest in decision making at the local level in the literature. What determines responsiveness, accountability and representation in local politics? The properties of the local electoral system, i.e., proportional representation vs. first-past-the-post, nomination procedures, competitiveness and term limit, point the effect of institutional variables (see, e.g., Packel 2008). How local policy making is affected by the relationship between the local business, certain interest groups and the municipality, or by the partisan affiliation of local leaders, or the impact of national governments on the locals are some other compelling questions (as cited in Trounstein 2010), on which much further research could be done. Subnational data are desirable also as a part of a broader methodological debate. “Scaling down” adds leverage to the comparative analysis lacked in studies using aggregate data as it allows for controlling degrees of heterogeneity and for “a more adequate description of complex processes of change” (Snyder 2001, 94).

One of the most important challenges to study the local has been the lack of data. Democracy has been measured overwhelmingly at the national level in major global datasets so far. Although a country which is defined as a democracy might not be democratic at all levels and many scholars today work on the regimes in the grey area (see, e.g., Zakaria, 1997; Diamond, 1999; Levitsky and Way, 2002; Schedler, 2006), our knowledge of the variation within the category of hybrid is relatively limited (McMann 2018). Nevertheless, parallel to the improvements in data collection at subnational level, the local itself has clearly become a practical level of analysis for contemporary researchers. Today, for example, Varieties of Democracy dataset makes subnational measures of democracy available which is promising for our understanding of hybrid regimes, albeit the data are present in terms of “subnational averages, distributions and outliers” (McMann 2018). Furthermore, an increasing number of scholars are now testing the questions of democracy through the local

cases, of municipalities and provincial governments. As will be demonstrated in Section 2.4, many contemporary corruption studies, for example, rely on the audit data of municipalities. The proliferation of empirical studies on the local is also a reflection of the real-life experiments with decentralization which have both increased the chance to access the data and evinced the need to investigate the outcomes of such attempts for good governance. For example, fiscal imbalance, which could also threaten country level financial management, malfeasance or inefficient use of resources in local governments resulted from attempts at fiscal decentralization as in Argentina, Brazil, India, South Africa and many other developing countries have called attention to issues of accountability at this level (see, e.g., Baltaci and Yilmaz 2006; Shah 2006).

2.3.2 Some Dynamics of Local Governance

How do governors govern at the local level? As for the elected ones, which is also the focus of this research, one of the themes addressed in the literature is how the organization of the local government, particularly of municipalities, and intra-governmental relations at this level, i.e., between bureaucrats and politicians, mayor, and council etc., determines policy making and implementation. For municipal governance, one dominant form of organization, which also applies to the case of Turkey, is the mayor-council model. Organized as such, while the mayor serves as the executive, her individual features, partisan identity, and personal relations with other actors matter for the inputs and outputs of the decision-making processes. Strong mayors are believed to foster efficient policy making and the clarity of responsibility, thereby contribute to responsiveness and accountability. For some scholars, a strong local executive, popularly elected or elected by the council, is more likely to resist particularistic interests and to reinforce financial balance (Hankla and Downs 2010, 765). Leach and Wilson (2008), however, present evidence for that neither good performance nor public satisfaction is necessarily associated with mayor-led local governments.

Being equivalent to the national legislature, local, or municipal, councils are seen indispensable to checks and balances for the sake of local democracy. In general, they are expected to function for horizontal accountability. Given the necessary resources, information and expertise, local councils are important bodies of representation and oversight (Hankla and Downs 2010). Even for the most-cited *Porte Alegre*, the decrease in the role of the municipal council has raised questions for horizontal accountability (Wampler 2004). To illustrate some general concerns, the

promotion of directly elected mayors in the UK has been criticized by councilors for the potential use of patronage and corruption by the individual mayor and for the possibility of election of high profile, yet incompetent, candidates (Copus 2004). The power of councils, if unrestrained and discretionary, is claimed to be equally problematic both for honest and efficient policy making (Copus 2004; Jiménez 2009).

The only determinant of local policy making is not the organizational structure and obviously citizens are a part of the game. Studies of voting behavior already suggest that partisanship and ideology can connect the constituency with policy makers to a great extent. Based on a sample from the US, Tausanovitch and Warshaw (2014), for example, show that policy making in cities significantly echoes the ideological position of the citizens on national issues, meaning that cities with more liberal population follow liberal policies and conservative ones produce more conservative policies. They further conclude that this relationship is free from the impact of institutions, i.e., partisan vs. nonpartisan elections, elected mayor vs. council-manager system, city-wide elections vs. single-member districts, availability of direct democracy institutions and term limit. The role of ideology in local governance across culturally diverse geographies or cleavages is yet another major question. As the rise of populism today has blurred the ideological position of political parties, ideologically different populations can receive different policy responses from the local agents of the same political party. Illustrated by the cases of Prague and Rome, Drápalová and Wegrich (2020) show that populist rule in municipalities can simply follow an apolitical strategy of “what works” through the incorporation of technocratic management that signals “expertise” to the constituency.

The elite-citizen linkages established at and through the local level also gives us hints for representation, responsiveness, and accountability in general. In other words, an elaborate understanding of local politics helps us get a grasp on the overall democratic performance of a polity. First, perceptions and practices of democracy at the local level might affect those for the regime, or the legitimacy of democracy. Examining the link between the perceptions of local government and the system level support for democracy in Argentinian cities, Weitz-Shapiro (2008) shows that individual perception of corruption in one’s city government diminishes her preference for democracy as the most preferred form of government. Second, citizen behavior at the local level is also an indicator of political culture and institutional performance, and the theoretical expectations for local democracy might not hold true given certain political attitudes, beliefs and behaviors. To give an example, the field research of Mexican municipalities by Grindle (2007) strongly suggests that even when formally granted by new channels of participation and monitoring, citizens might continue “the legacies of the past,” and extracting resources from the municipi-

pality might take priority over holding the public officials accountable for their performance. A third dimension of the local-national linkage is the inter-governmental interaction established through the bodies of incumbency and political parties. It is evident in the literature that most of the time, political success or failure at local elections does have implications for national elections, or the performance of the national incumbent affects the voting behavior in local elections (see, e.g., Marien, Dassonneville and Hooghe 2015; Martins and Veiga 2013; Remmer and Gélinau 2003). Consequently, the national incumbent can adopt certain acts to maximize the electoral success. For example, based on cross-sectional time series data on public transfers from the central government to the subnational ones in the UK, John and Ward (2001) demonstrate that national governments under majoritarian systems can target marginal constituencies with the transfer of extra resources yet distribute benefits broadly to all local authorities when they consider re-election in danger.

The evidence from the literature for the outcome of this interaction in terms of democratic governance is, however, miscellaneous. On the one hand, strong parties can push their local agents to provide public goods in a fairly efficient way and also concerned with national elections, encourage them to balance local budgets, and thereby contribute to fiscal discipline (Hankla and Downs 2010, 769). On the other hand, this relationship might be an extension of clientelist or corrupt networks to the local level, which will be further exemplified in the following section. Certain inter-governmental linkages that undermine good governance might be the very reason for the consolidation and sustainability of not only the ruling party but also the regime at the national level, which cannot be reduced to electoral competition. In this sense, a theme that is still quite overlooked in the literature is the subnational regimes that capture the local as a whole political system which strategically interacts with the national regime.

Like national regimes, the subnational can be democratic, authoritarian or hybrid by the standards of the literature of democracy (see, e.g., Gervasoni 2010). To the author's knowledge, territorially uneven democratization has been under close scrutiny particularly by the scholars of Latin America.⁵ Analyzing two examples of subnational authoritarianism, Oaxaca from Mexico and Santiago del Estero from Argentine, Gibson (2005, 107) argues that the territorial interests of the national incumbents shape their interaction with the subnational governors across territories and states the following with a reference to the center-periphery literature:

⁵For a detailed review of the contribution of "Latin Americanists" to the study of subnational democracy and authoritarianism, see Giraudy (2012).

“The periphery may need the center for many things, but the center also needs periphery for vital functions, including maintaining political order throughout the national territory, delivering votes, or providing services. It is more fruitful to look to the mutual interdependence of center and periphery than to assume the subordination or marginalization of the periphery.”

The idea of “regime juxtaposition” (Gibson 2005) calls attention to how the democratic and the authoritarian can conditionally sustain one another. Giraudy (2010), for example, compares the presidential support to subnational undemocratic governments in Argentina and Mexico, and shows that presidents are more likely to sustain these regimes through discretionary transfer of funds when they are financially weak and where co-partisan mayors exist. From an alternative point of view, the compliance of the local governments with the demands from the center also depends on the properties of the subnational. Behrend (2011), for example, discusses subnational authoritarianism in Corrientes and San Luis, in Argentina, in which the provincial elite, defined as “political families” that broadly refer to a network with “social prestige, political authority and economic power” and of various interests beyond kinship relations, reproduces its political power by turning local politics into “a closed game” through its control over the access to top government positions, the media, the clientelist distribution of public resources, the business opportunities and even the judiciary. For the national-local linkages under such circumstances, she states the following (Behrend 2011, 170):

“In general, if provincial governments are not openly authoritarian or flagrantly violate human rights, the national government is not concerned with the level of democracy in provinces with closed games and does not get involved. It will mostly focus on securing support for elections, policy implementation and the approval of legislation. Closed games are less democratic than the national political regime, but they play an important part in national representative politics, and presidents need the support of political elites that run provincial closed games because of malapportionment and the overrepresentation of peripheral provinces in Congress (Gibson and Calvo 2000; Jones and Hwang 2005). How much leverage provinces have when negotiating with the national government depends on their economic structure, fiscal situation and electoral weight.”

Golosov, Gushchina and Kononenko (2016) similarly discuss the outcomes of the Russian local government reform initiated in 2003 which was largely interpreted as a centralization attempt by an authoritarian government. While the act created a second institutional option, i.e., transition to the council-manager model, for municipalities led by directly elected mayors, some of the regions preferred to keep the existing order and classified by the authors as subnational democracies vis-à-vis the Russian regime. The authors explain this case by certain incentives existing at the subnational level as the following: Political stability and low levels of elite turnover, relatively rich economic resources available for subnational elites, constitutional autonomy of the province and territorial distance from the federal center.

2.3.3 A Particular Policy Framework at the Local Level: the New Public Management

To fairly contextualize today's local governance, how municipalities function and how governments at different levels interact, yet another important topic addressed in the literature is the New Public Management (NPM) which can be conceptualized as one of the approaches to "how to govern." The appearance of NPM historically parallels the rise of good governance and practices of decentralization. NPM is not an equivalent of good governance but in theory, similarly targets pluralism, transparency and accountability in service provision. As such, it proposes that the governments should not only serve the public interest but also create public value, defined as "measurable improvements in social outcomes or quality of life," through innovation and bottom-up participation (Shah 2006, 16). As stated by (Rose-Ackerman 1999, 84), during the late 20th century, it has become the goal to downsize government and to keep the public service small through contracting out various tasks to private firms. NPM then appeared as a global reform. Initially started in New Zealand and the United Kingdom, the major assumption of NPM was that the introduction of "market-like incentives" into public administration would overcome the rigid traditional bureaucracy that had no incentive to function in a responsive and efficient way (Kettl 2006). Reforms have been made to adopt "accrual accounting" and the separation of the purchase and production functions, that is either government produces, or it contracts with whomever could do the job most effectively and cheaply (Kettl 2006). While the changes in accounting procedures have contributed to transparency and financial accountability, the "new contractualism" has introduced flexibility to public management. Following NPM, the US, Australia, Canada and China also experimented alternative models of "new managerialism" and practiced mostly informal, outcome-oriented agreements defining

accountability more in terms of performance (Shah 2006, 17). However, it has been soon evident that this system might not function as efficiently, transparently and be accountable as predicted and is quite vulnerable to corrupt practices, especially when internal and external monitoring is weak.

For the impulse to contract which she titled as a “rediscovery,” Rose-Ackerman (1999, 85) underlines that “the historical record suggests the need for caution” and gives the example of the 19th century New York where contracts resulted in the failure of private firms to fulfil even a minimum standard of service provision and were mostly dominated by corrupt practices. Rehren (1997) argues that despite the long history of clientelism in Chilean politics, private business has particularly become an important component of corrupt practices in municipalities with the opportunities now being presented by contracting. For NPM’s relationship with political accountability, Christensen and Lægreid (2002, 286) argue the following: “People might be clients and citizens as well as consumers. This quasi ‘denial of citizenship’ has created some ambiguity in the relationship between the people and the public apparatus” and add that “In NPM there is a shift in accountability from the political to the managerial sphere and from input and processes to output and outcomes” (Christensen and Lægreid 2002, 287).

The consequences of NPM are also remarkable for democracies that are supposed to be structurally safer against malfeasance. In New Zealand, one of the pioneers of NPM reforms in public administration, Gregory (1995), for example, states that “the rise of a transactional bureaucracy” as a result of increasing contracting is likely to turn public officials into brokers for which not only “technical” but also “ethical” competency should be measured. Likewise, Erlingsson, Bergh and Sjölin (2008, 603) suggest that municipally owned companies and the NPM reforms have increased the likelihood of corruption in Swedish municipalities as they created “a grey area between public and civil law,” altered the already established “organizational roles, norms and routines,” and “the supervision of the new organization” was undermined by the pace of reforms. Andrews and Van de Walle (2013) test the UK citizens’ perceptions of NPM practices in local governance and conclude that the public-private relationship measured in terms of perceptions of outsourcing and externalization of public service and partnerships with the private sector are negatively associated with those of efficiency, effectiveness, responsiveness and equity in local service provision.

2.4 What is the Relationship? Empirical Evidence from the Literature

This section builds up a review of empirical evidence from the literature on the link between malfeasance and accountability. Examples show how the concepts discussed in previous sections are operationalized and how the theoretically expected relationships between them are tested. For studying corruption, we see that scholars have commonly used audit data. It should be noted that the literature distinguishes between irregularity and corruption, and the evidence for the relationship between elections and corruption, or audits and corruption, might not hold true for irregularities which is more broadly an issue of mismanagement including simple problems of bookkeeping. Corruption is usually qualitatively coded from the overall findings of audits. Apparently, the evidence on the effects of public audits is quite rich particularly in the context of Latin America. Many of the studies also speak for the subnational politics and municipalities, which make them more relevant for this research.

What are the determinants of good governance and what makes politicians accountable and rule-abiding? Under what conditions do malfeasance decrease? A common approach to why malfeasance happens is the cost-benefit analysis. For fighting against corruption, Mungiu-Pippidi (2016) underlines that increasing constraints/costs and reducing opportunities/benefits at the same time are necessary. Variations around this framework in the literature follow different understandings of what constitutes costs or benefits. Analyses of incentives for and constraints on wrongdoings also depend on who is identified as potentially corrupt and who is to prevent or sanction it. Some scholars focus on the role of formal institutions. For example, the official legal distinction between the public and the private is expected to determine the individual behavior to a certain extent. Many countries have codes of ethics and laws forbidding civil servants from making decisions for businesses if they have any stake for simple reasons (Rose-Ackerman 1999, 75). Executive-legislative relations, i.e., presidential vs. parliamentary systems, electoral systems, party systems, decentralization, characteristics of public administration, i.e., patrimonial/clientelist/personalistic vs. institutionalized/professional/rule-based, and the size of government are some other variables scholars have worked on to find out a link to the control of corruption (see, e.g., Drury, Kriekhaus and Lusztig 2006; Lederman, Loayza and Soares 2005; Rothstein and Teorell 2015). The same mechanisms across different contexts might not be functionally equivalent, though. Blair's (2000, 32) examination of democratic local governance in six countries (Bolivia, Honduras, India, Mali, the Philippines and Ukraine) concludes that different

combinations of accountability mechanisms exist in each and “there is no one best way to promote accountability.”

Alternatively, the role of social values and norms including social capital and religion have been studied by students of corruption (Rothstein and Teorell 2015). To illustrate, Jackson and Köbis (2018) identify four sources of normative pressures that sustain corruption. Norms of reciprocity realized by the idea that “it is sociable to offer something in return” for benefits received from an authority (Jackson and Köbis 2018, 6) and in-group favoritism, or kinship, are examples of social pressures they present. In addition, “unofficial codes of conduct” such as the normalization of corruption and illegal or unethical expectations or demands by the superior are those rooted in organizational behavior (Jackson and Köbis 2018, 9). Sometimes the political career itself appears to be a function of private interest promoted at the expense of the public. Giving numerous examples from Italian politics, Della Porta and Vannucci (1999) define “business politicians” as a new political class that build and strengthen political career through “the private appropriation of public resources” and thanks to immense personal “skills in illegality.”

The school of political culture also elaborates on the context of administrative misconduct. Putnam’s (1993, 111) classic on the democratic performance of regional governments in Italy concludes the following: “The least civic regions are the most subject to the ancient plague of political corruption. They are the home of the Mafia and its regional variants.” In these societies, corruption is not an exception but the norm (Putnam 1993, 133). Huntington (2002, 257) focuses more specifically on modernization and argues that the socio-economic and cultural turbulence caused by modernization can make corruption quite a functional tool which, in some cases, appear as a short-term replacement for substantive reforms as in Brazil where “governmental loans to trade association leaders have caused them to give up their associations’ broader claims.” The analysis of the Turkish society by Çarkoğlu and Kalaycıoğlu (2009) on a similar line concludes that rapid sociopolitical and economic changes of the 1980s have resulted in “the rise of conservatism,” mainly in terms of religiosity and traditionalism, which is also marked by primordial ties of blood, town/village solidarity and religious networks. Authors argue that support for democracy through such primordial interests has ironically delegitimized the rule of law and brought about corruption (Çarkoğlu and Kalaycıoğlu 2009, 119). A meeting of two minds, i.e., formal institutions vs. social-normative structure, is by no means impossible. Exemplifying a third, neo-institutional, approach, Della Porta and Vannucci (2005) acknowledge both the cultural moral and institutional costs and emphasize the path dependent nature of corrupt exchanges. From this view, institutional adaptation goes hand in hand with social interaction. Once the initial

moral or legal costs are overcome, corruption tends to feed itself especially when it really is, or believed to be, a common practice (Della Porta and Vannucci 2005).

As discussed broadly in Section 2.1, accountability and malfeasance are theoretically related. Accountability is evident either when there is “no wrongdoings at all,” if the potential deviants are deterred enough, or when “wrongdoings are penalized.” Actors and mechanisms of accountability then function as a solid constraint on maladministration. Applied as a principal-agent problem, two main accountability relationships that have been commonly studied in the literature are the following: Bureaucratic accountability to higher-level politicians and electoral accountability to citizens (see, e.g., Gailmard 2014). The former is parallel to the literature on petty corruption in which bureaucrats are identified as potentially corrupt, mostly being open to bribery. Horizontal accountability also suggests politicians’ accountability to bureaucrats whose role is essentially to reveal the relevant information for further legal and popular consideration. For corruption, politicians, unlike bureaucrats, are expected to engage in grand corruption and clientelist distribution of resources which in turn affects the vertical accountability as well.

To start discussing the dynamics of malfeasance on a horizontal dimension, the relationship between the bureaucrat and the politician is multidimensional. Three possible scenarios are those in which either the bureaucrat is corrupt, or the politician is corrupt, or the two collude. The literature suggests that the nature of public employment is one of the most important determinants of corruption in public service. By contrast with patrimonialism, in a Weberian bureaucratic system where the office is an occupation and the bureaucrat is a full-time, meritocratically recruited professional (Dahlström 2015, 112), impartiality is more the norm and bureaucrats not only monitor politicians but also themselves develop the norms against corruption (Dahlström 2015, 114). Payment and job security are two issues that are expected to influence one’s relationship with corruption. Pointed by Rose-Ackerman (1999), the incentive to receive bribes is supposed to be low for a well-paid official, and incentive payments rewarding good performance can also contribute to official integrity. However, petty corruption can continue under such circumstances as “officials may face incentives to use their positions for private economic gain” (Rose-Ackerman 1999, 75).

Dahlström (2015) adds to the literature by underlining the need to distinguish different forms of corruption and suggests that although employment and payment are likely to affect petty corruption, it is more the recruitment procedures and secure positions that matter for the control of grand corruption. Decent salary alone might not guarantee that the official would be interested in uncovering and preventing

grand corruption. Both the ability and willingness of the bureaucrat to monitor the decision-making are important (Dahlström 2015). Illicit enrichment is not necessarily the only motivation for the bureaucrat, and she is not detached in cases of grand corruption. In general, advancing political career and working in favorite environments such as more developed or home regions (as cited in Brierley 2020, 212) are some other goals targeted by bureaucrats which introduce new costs and benefits to the relationship with the elected chiefs.

The safer the office is for the bureaucrat, i.e., no threat of removal from the office, the more she can do to prevent corruption. Charron et al. (2017) use public procurement data as a proxy for corruption and test the impact of meritocratic bureaucracy on the level of corruption for the EU countries at a regional level. They conclude that professional and independent bureaucracy reduces the risk of corruption. In another recent study, Parrado, Dahlström and Víctor (2018) qualitatively compare two Spanish municipalities and note that the “clean” municipality is characterized by the following, unlike the “corrupt” one: Independent bureaucrats, i.e. trustees, who have a fixed position for a long term in the municipality, feeling no pressure from the mayor, and whose objections are able to stop the process of decision making until the problem is solved, and transparency and the rule of law in public procurement processes. Supporting these findings, Brierley (2020) finds evidence, in case of local governments in Ghana, for the positive association between the level of corruption, specifically in public procurement, and politicians’ ability to control bureaucrats’ careers, measured in terms of the ability to transfer them to offices in other places. Discretionary power of politicians can further be strengthened by the body of political parties. For example, one type of public sector-centered corruption identified by Della Porta and Vannucci (2005, 164) is party corruption in which parties themselves develop corrupt practices, reduce the moral costs, and provide the institutional continuity of such practices through the party in different geographies and sectors of public administration. Under such circumstances, stronger and more centralized parties are also more favorable for corruption as they control allocations of careers and therefore reduce transaction costs of corruption easier (Della Porta and Vannucci 2005, 173).

Furthermore, defining the need for safety or independence to fight against the corrupt only in formal terms would be insufficient for some cases. Informal, or even illicit, mechanisms such as mobbing, or intimidation might also discourage the official to fight against malfeasance. European surveys show that even citizens can avoid reporting corruption not only because they believe that accusations would remain inconsequential but also as a result of the “fear of getting into trouble” (Rose and Peiffer 2019, 160). To display how this perception is far from being a delusion, some

examples are the following: Elimination of potential business rivals via intimidation backed by the payoffs to the police (Rose-Ackerman 1999, 23) or the intimidation, closure or confiscation of the critical media systematically by the government as in Russia (Rose and Peiffer 2019, 157), voter intimidation, mostly in local and provincial elections, as in Argentina (Hiskey and Moseley 2018; Medina and Stokes 2007), threats of blackmail to remove corruption from the political agenda as in Italy (Della Porta and Vannucci 2007, 832), criminalization of the acts “insulting” the head of the state as in Jordan and strong libel laws enabling politicians to sue the media and political opponents as in Singapore (Rose-Ackerman 1999, 167), or the pressure and intimidation of judges even by the Anti-corruption Directorate which itself can turn into an “unconstrained” structure as in Romania (Mendelski 2017). Della Porta and Vannucci (2005, 167), for instance, states the following on the corruption network of a former president of Liguria in Italy: “A wide circle of connivance and collusion with public administrators not personally involved in corruption was then increasingly expanded, allowing Teardo and his followers to minimize the risk of being denounced. In several cases they used this ‘blackmail power’ to tie politicians of different parties who occupied strategic roles in public decision procedures into the network of corrupt transactions.”

According to Rose-Ackerman (1999, 78) “the most important deterrent to corruption is credible, apolitical monitoring system that searches out corrupt officials.” Some scholars warn that overwhelming legal procedural standard for public management creates an “accountability paradox/trap” and the search for a strict paper compliance might hinder administrators from developing “innovative and entrepreneurial behavior” that might perform better for good governance in the real world (Bovens, Schillemans and Hart 2008, 228). The contribution of auditing to accountability cannot be taken as granted and what determines the performance of audit institutions is an important question addressed in the literature. Like other officials, both the ability and willingness of auditors to report irregularities matter. To illustrate, Hidalgo, Canello and Lima-de-Oliveira (2016) examine the municipal audits by the Brazilian state audit courts, for which politicians are able to appoint some councilors, to test the pro-politician bias of the auditors. They find only a modest difference between being audited by a political councilor and by a bureaucrat councilor. However, they show that the shared partisan identity between the politician councilor and the mayor is significantly likely to result in a favorable audit. At this point, the competitiveness of the political system can interact with auditing as the opposition is more likely to have voice in such mechanisms and probably the auditors are more likely to detach from partisan ties in relatively competitive cases. Scholarly evidence come from Brazil for which Melo, Pereira and Figueiredo (2009)

demonstrate that the elite turnover as a measure of competitiveness increases the activism of audit institutions, operationalized as the number of audit cases per the administrative units under jurisdiction.

Nevertheless, there is strong evidence for the positive effects of audits on the control of corruption in the literature. Olken (2007), for example, conducts a field experiment in Indian villages in which cases externally audited by the central government and others monitored by the community itself through village-meetings on their projects of road construction are compared. Measuring corruption in terms of the difference between the actual amount spent and the estimated price, he finds that not bottom-up participation but top-down monitoring reduces corruption significantly. Focusing on the Spanish local governments, Jiménez (2009) identifies three problems that can account for the corruption scandals following rapidly increasing construction under urban planning since the late 1990s: While the town planning policy of the country, namely the rules of land planning and expropriation, is very much open to rent seeking and the town councils have been given broad discretion to decide on the legal status of land plots, insufficient internal and external monitoring also encouraged corruption. Drawing data from the audits of municipalities by the Office of Comptroller-General (Controladoria Geral da União, CGU), in Brazil, Avis, Ferraz and Finan (2018) measure the effect of “being audited” on the level of corruption and find that it not only reduces future corruption but also increases the probability of legal action taken against the corrupt mayor. They, however, also show that the level of mismanagement measured only in terms of administrative and procedural irregularities are not responsive to audits unlike the overall number of irregularities and corruption uncovered by audits.

Horizontal mechanisms can achieve accountability also indirectly through vertical means as shown by studies in which information on corruption is indicated by real or hypothetical audit data. In an earlier study using again the audit data for Brazilian municipalities, Ferraz and Finan (2008) also report a significant decrease in the incumbent mayors’ likelihood of reelection when information on corruption is available to voters, and especially when there exists the local media to disseminate such information. Likewise, based on the municipal audit data from Puerto Rico, Bobonis, Fuertes and Schwabe (2016) demonstrate that the timing of audits matters and when published shortly before elections, they result in significant, albeit short-term, decrease in the level of corruption. Audits also matter when alternative sources of information are present and partisanship can affect voters’ reading of the available information. From their survey experiment in Catalonia, Muñoz, Anduiza and Gallego’s (2016) present evidence for that voters tend to support accused mayors if they have a good record of official performance or if their party continue to support them

indicating that the accusations are a partisan trick of the opposition. Weitz-Shapiro and Winters' (2017) survey experiment in Brazil further suggest that, although they punish corruption in general, more educated voters strongly differentiate between the sources of information and more likely than others to overlook the accusations from less credible sources, i.e., from an opposition party compared to those from a federal audit.

On the vertical dimension, voting behavior and properties of the electoral system are two main areas of research for the impact of elections on malfeasance. Do voters punish wrongdoings? This question is first of all related to what voters vote for. Argued by Fearon (1999, 56), "voters need not see elections as mechanisms that establish accountability; instead, they might understand elections as opportunities to choose 'good type' of political leader, one who would act on their behalf independent of reelection incentives." Fearon (1999, 69) shows that the U.S. public perceives elections more in terms of the second, and although the selection approach could function also as a way of sanctioning, the following remains as the best available option as voters' ability to monitor the politicians is imperfect: "To view repeated elections as repeated opportunities to sort among types" from a pool of candidates. Maravall (1999, 161) also emphasizes that voters' evaluation of the government performance is multidimensional, as multiple policies go hand in hand, comparative, as the incumbent is perceived relative to the opposition, and subject to manipulation on these bases. Focusing on how governments can develop strategies to survive, he gives examples from the 15-year rule of the Spanish Socialist Workers' Party under Felipe Gonzáles. Maravall (1999) argues that, from 1982 to 1996, unpopular policies were introduced in "more-attractive policy packages" and social policies were used to compensate poor economic policies. Furthermore, the popular leadership of Gonzales and low credit given to the opposition supported by a discourse presenting problems as a temporary trade-off and shifting the blame for present economic crisis onto previous governments *manipulated* accountability (Maravall 1999, 189).

The evidence on how voters respond to malfeasance mixed. Voters can simply exit the game given the allegations of corruption for the incumbent. The field experiment conducted by Chong et al. (2015) in Mexico for local elections show that, when the information on corruption from audit reports spread to the constituency, not only the support for the incumbent but also the turnout and support for the alternative decrease. Voting behavior can change also based on the available alternatives. The survey experiment conducted in Spain by Agerberg (2020) concludes that when presented with a clean alternative, voters are likely to punish the corrupt candidate despite being ideal in some other aspects. Such an effect might be limited, though. Bågenholm and Charron (2020) utilize two Romanian local elections and

demonstrate that the vote share of indicted mayors has decreased indeed, yet not to the extent that they lost the elections. Their findings suggest that although corrupt mayors are likely to withdraw their candidacy, their chances of getting re-elected does not necessarily decrease compared to clean ones. The electoral link between citizens and candidates is also affected by the electoral system and voters' ability to monitor politicians and to recognize the responsible. Kunicová and Rose-Ackerman (2005) test this idea considering the national legislative elections to account for corruption and find that proportional representation, especially under presidentialism, is strongly associated with corruption. Adding more to the implications of this result, Tavits (2007), using cross-country data, shows that high levels of clarity of responsibility, measured in terms of majority status of the government, cabinet duration, opposition influence on policy-making and the fragmentation of the party system, corresponds to low levels of corruption. Hiskey and Moseley (2018), however, present evidence contrary to the idea that clarity of responsibility could contribute to voting against malfeasance. In their study of electoral accountability in Argentina and Mexico, they conclude the following: Compared to the multi-party states and provinces, voters in the dominant-party subnational systems are less likely to vote according to performance-based evaluation of the incumbent both in gubernatorial and presidential elections. They note that electoral accountability can be perverted by practices of clientelism in such contexts of low political competition.

Some recent studies on corruption show us clearly how the way citizens react to malfeasance signals for the broader context of grand corruption and clientelism. It is also evident that citizens experience clientelism and corruption differently based on their socio-economic characteristics so that they react differently. Manzetti and Wilson's (2007) cross-national analysis for 14 countries, for example, tests one major implication of clientelism for corruption: What if corrupt governments satisfy citizens through patron-client networks and supported by them in turn? They find evidence for that when democratic institutions are weak in a country, which is, they argue, favorable for clientelism and patronage, citizens are less likely to punish the government although they perceive it to be highly corrupt. Along the same lines, Bauhr and Charron (2018), distinguish between those who would face some political or economic costs in case of a political change by elections, i.e., "insiders" operationalized through partisanship and public employment, and "outsiders" to test electoral accountability for grand corruption. Their findings reflecting upon 21 European countries show that insiders typically support corrupt politicians when the level of grand corruption is high. Supporting the idea that corruption under clientelism enjoy some advantages, the survey experiment conducted in Argentina by Botero et al. (2019) who take the socio-economic profile of voters into account and

also distinguish between different types of misconduct reach the following conclusion: While illicit enrichment is punished more harshly than clientelism by respondents with low socio-economic status, those with high socio-economic status punish both equally.

As for the candidate, if it is applicable, the (re)election concern is supposed to be a major determinant of past and future official behavior. Two main variables that might affect the impact of electoral mechanisms on incumbents and candidates are competitiveness and term limit. For some scholars, competitiveness of the political system reduces the likelihood of corruption also because it boosts the re-election concern (Rose-Ackerman 1999, 12) and weakens the possibility of long tenures which enables the incumbent to counteract internal and external monitoring, control the media and opponents to cover up mismanagement or turn a deaf ear to the allegations at all if the winning margins are large enough (Broms, Dahlström and Fazekas 2019, 1263). This section of the literature is also a counterpart of Lord Acton's famous remark that "power tends to corrupt and absolute power corrupts absolutely." Broms, Dahlström and Fazekas (2019) use the Swedish municipal data on public procurement and find that noncompetitive public procurement, i.e. single bidding which also indicates the risk of corruption, is significantly associated with low political competition, i.e. when one party dominates local politics, especially with long tenures. However, if yet another form of corruption is to be defined as the distortion of the democratic processes (Warren 2015), political competition might have a counter-effect as well. Nyblade and Reed (2008) distinguish between illicit material gain and illicit electoral gain and concludes the following for the case of Japan: While political experience and electoral security increases the likelihood of the former, the probability of electoral cheating is increased by intraparty competition.

Term limit, however, makes the office an endgame and can urge the incumbent to extract as much as possible and engage in corruption (Rose-Ackerman 1999, 129). Limited time in office naturally encourages corruption when accountability is missing. Chang and Golden's (2010) analysis of corruption in non-democratic regimes show that personalistic authoritarian regimes are more corrupt than single-party and military regimes, and also that when the authoritarian ruler faces shorter terms in office, the likelihood of corruption increases. Electoral accountability, however, might have much restricted influence on malfeasance than expected when introduced with a term limit. In another study utilizing the audit data of Brazilian municipalities by Ferraz and Finan (2011), it is found that first-term mayors who are eligible for re-election are less corrupt than others who face a term limit. The effect, they argue, is stronger when political competition is high or if the information on corruption is more likely to spread via local media and local judiciary.

2.5 Concluding Remarks

This chapter aimed to draw a conceptual framework and to present recent empirical findings for a discussion of the democratic performance of local governments. Democratic or good governance was explored in terms of accountability and the rule of law. Accountability was defined as an institutional property of political systems that is realized as a process. Institutionalization of accountability was, however, understood also in informal terms through political culture in which accountability and perceptions of control over power could find different meanings. Public auditing was then conceptualized as a practice of horizontal accountability targeting the rule of law and interacting with other mechanisms and perceptions of accountability.

While citizens can punish any form of irresponsible policy making through elections, which is clearly a part of political accountability, the criteria for intra-state oversight and sanctioning are mostly legal. Although the two can come into conflict in practice, both are necessary for an inclusive democracy that ensures limited and responsible power. What O'Donnell has called attention to almost three decades ago finds its place once again in the contemporary readings of accountability as the global democratic decline of the 21st century has made the perils of ballot-box democracy and the need for multiple accountabilities evident. In this sense, despite their endogeneity to the authoritarian networks in hybrid regimes, the potential of audit institutions is still an important question and might be one variable that accounts for the variation in this grey area.

Audits first create an obligation to “answer” and make the relevant information available for both other institutions and the public. While the content of audit reports tells us about the patterns of malfeasance in public administration, institutional performance over time uncovered by public audits is also a measure of accountability. Literature suggests that such a process could be consequential either by punishing the uncovered misconduct or by deterring any potential of it. The effect of public auditing might take place either directly as a court decision or indirectly if citizens or other domestic or international actors evaluate such information and act for or against the incumbent and its alternatives. The end result is obviously dependent on the *capability* and *willingness* of actors to do so. External monitoring exemplified by public audits might also be inconsequential, leaving the accountability relationship incomplete, for various reasons. However, a process with concrete outcomes like publicly released information on institutional performance should be distinguished from the lack of even the initial steps of accountability. It gives us at least the opportunity to investigate the areas where accountability is violated or distorted.

Accountability like all other concepts also needs a context. The literature review organized in Chapter 2 has attempted at establishing context through multiple literatures. An analysis of public audit reports in terms of democratic performance first requires a conceptual clarification of what such information means. For this reason, the term “irregularity” as part of a broader category of malfeasance and alternative definitions of corruption have been discussed comparatively. Financial and administrative irregularities directly speak of the violations of the rule of law in general, albeit the concepts like public loss or benefit are still open to interpretation. They might indicate either lack of competence in case that relative law and regulations are not followed properly due to inexperience or a clash of different interpretations of the same legal matter. Among such findings, some might be alternatively cases of corruption where short- or long-term material or immaterial private benefit is gained at the expense of public benefit. Corruption defined as a breach of legally defined role of the office holder is one particular area horizontal accountability deals with, by definition. In addition to types of “illegal” corruption, audits also shed light on the risk for systemic corruption for which particularistic distribution of resources, ironically through the means of public service provision, could play an important role. This, in the literature, coincides with “corruption” defined as a violation of procedural and substantial inclusiveness and fairness democratic governance is expected to fulfill.

The literature on corruption also establishes an empirical link between horizontal accountability and malfeasance. On one hand, we see that the audit reports are used as a proxy for corruption. Although, it requires a qualitative analysis and categorization of such findings to measure corruption based on audit reports, the literature suggests that they can still be studied as an indicator of the risk of corruption, given that the rule of law and the norm of universalism being diminished. On the other hand, the causal mechanisms that are supposed to explain corruption logically applies to irregularities in public administration in general.

Such findings might be embedded in various sociopolitical environments. The chapter has presented three analytical frameworks enabling the research to speak for the context. First, studies on corruption and accountability have introduced clientelism as a potential environment of corrupt exchanges that distorts accountability. What public audits reveal as irregularities might be the very reason for the breakdown of the principal-agent relationship or the failure of actors to hold decision makers and themselves accountable both vertically and horizontally. Second, it has been suggested that the New Public Management (NPM), which is a particular understanding of resource management and public service provision, serve as a common policy framework producing certain norms through which municipalities function

in a grey area between the public and the private. The findings of audit reports, in this sense, reflect the concerns with contracting the public service under NPM regarding favoritism, unfair competition and failure to achieve the optimum output as a result. Third, it has been noted that framing the local as a regime, not necessarily a subordinate, that strategically interacts with the national allows us to understand the broader implications of local politics for electoral cycles and networks of clientelism. What makes the local more or less democratic is a question of both intra-organizational dynamics at the local level and of relationships with higher levels of government that might take different forms given the properties of national incumbency, political parties and intra-party dynamics, local resources, local elites and other socioeconomic features of the local.

What do the empirical findings from the literature show us on the patterns of accountability performed in and through these frameworks? One important implication of the preceding literature review is that although strongly centralized ruling parties can institutionalize networks of clientelism and corruption that manipulate accountability, “what works” in each locality might take different forms and the subnational is heterogeneous. This can be critically explored for the variance in the democratic performance of the same political party in different municipalities measured by public audits.

More specific evidence for horizontal and vertical accountability is mixed. At horizontal level, public audits are expected to serve as a constraint on mismanagement, increasing the costs of it, directly or indirectly. Although the quality of audits, or more broadly internal and external checks and balances, is dependent on the political, formal or informal, control over bureaucrats and audit institutions, the literature strongly suggests that monitoring, or “being audited,” can decrease the risk for corruption. At vertical level, there is evidence for that citizens can perceive the information released by state institutions more credible compared to the allegations by the opposition and can respond to it especially when such data is widely spread through the local media. If combined with the main vertical mechanism of accountability, i.e., elections, one can expect the audits to be more influential. However, citizens whom benefits are not necessarily identifiable in terms of legal compliance might fail to punish malfeasance for many reasons. If citizen has become a party in clientelist distribution of resources or established a patrimonial relationship with the elected, she cannot develop an accountability relationship due to conditional benefits or the primordial ties that hinders the development of an understanding of universal benefit under the rule of law. While the incumbents have any reason to develop a discourse portraying the publicly available outcomes of audits as acceptable and legitimate, a political culture that is structurally supported through nepotism

and patronage also skews the normative ground to discuss what is democratically proper.

Nevertheless, even when the voting behavior is unknown, as it is for this research, vertical accountability assumes that governments, mainly concerned with re-election, are responsive to the existence of regular elections. While voters can retrospectively evaluate the government performance, if institutionally regular with the probability of losing, elections also prospectively function for political accountability. At this point, literature suggests that clarity of responsibility, competitiveness of a political system or term limit for candidates can determine accountability. While consolidation of power, in form of party governments, strong leaders or long tenures, is supposed to clarify “the responsible” and thereby contribute to vertical accountability, there is also evidence for that low levels of political competition and elite turnover can equally damage citizens’ ability to hold rulers accountable in clientelist polities. Another reason for high levels of competition to contribute to accountability is that it increases the chances of the opposition to have a say in mechanisms of horizontal monitoring and to have more public space to voice itself. Term limit similarly functions as a two-edged sword. On the one hand, it seems to be a reasonable measure taken against the absolute power. On the other hand, it eliminates the re-election concern and introduces an incentive to extract as much as possible from the office.

The main goal of this dissertation is to unriddle the patterns of accountability in Turkey, at the local level. Given the preceding literature review and the available public audit data for the case of Turkish municipalities, we can then ask more specifically what the public audits of these municipalities reveal and what accounts for the subnational variation for different levels of malfeasance. Elections and being audited on institutional performance measured by public audits, tenure of the local incumbent, level of competitiveness in local politics, relative position in the broader political regime, i.e., incumbent vs opposition political parties, then appear as some explanatory variables suggested by the literature.

Based on alternative explanations and empirical findings presented in this chapter, Chapter 3 will introduce the data and research design in detail. Given the research question on the democratic performance of local governments, the case of Turkish municipalities will be examined through alternative hypotheses to test the effects of elections, audits, competitiveness of local elections, duration of political parties in municipal governments, municipal revenues, and the incumbency at the national level on the level of irregularities. Operationalization of the variables and the data collection procedure will be explained.

3. DATA AND RESEARCH DESIGN

3.1 Research Question and Hypotheses

This dissertation targets democracy at the local level with an exclusive focus on Turkish municipalities. The term local government in this research specifically refers to municipal decision making and other areas of local politics in Turkey, i.e., the local governors appointed by the state, vali and kaymakam, and the elected village and neighborhood headmen and women, mukhtar, are not within the scope of this study. The main research question to be explored is the following:

What are the patterns of accountability and the rule of law in local politics in Turkey and what accounts for the subnational variation in democratic performance of / good governance in Turkish municipalities?

Accountability and law-abidingness in municipal politics are conceptualized as indicators of democratic performance and operationalized through the irregularities reported by the public audits by the Turkish Court of Accounts (*Sayıştay*). Although the procedures and the content of law making might not be democratic in some contexts, I still refer to the violations of the relevant rules and regulations by municipalities in Turkey as indicators of democratic performance for the following reasons: These practices are a part of the political regime that characterized by a political discourse that highlights vertical accountability at the expense of horizontal accountability, the erosion of the rule of law and the decline of merit-based bureaucracy and competence in public administration. As such being responsive not only to voters but also to the laws, and not only to vertical but also to horizontal mechanisms of accountability fairly remains to be an indicator of democratic performance which requires political power also to be responsible and limited.

This question connects to both comparative and Turkish politics. In this research, Turkey is mainly selected as an area to describe certain patterns of accountability

and a case of hypotheses testing. The analysis of the relationships regarding good governance could lead to alternative theoretical perspectives as well. Municipal decision making is a fruitful area not only of subnational analysis but also of certain local-national linkages under the broader political regime. As such, this study is supposed to contribute to the existing literature in many ways. First, it addresses accountability relationships on a horizontal dimension with a focus on the rule of law in an era of democratic backsliding marked by the erosion of the rule of law and pluralism in return for electoral support. Second, it gains methodological leverage by testing the relevant questions at a subnational level. Third, it originally uncovers the municipal democratic performance for the case of Turkey for further research. Fourth, by locating local governments also in a regime context rather than isolating them from one another, it also connects with the emerging literature on the local-national linkages.

Based on this research question and the literature review presented in Chapter 2, the following hypotheses have been drawn to be tested for the case of Turkey. *In general, the level of irregularities is measured as the number of findings reported in a regularity audit report.* The first set of hypotheses are about vertical accountability and the role of elections in improving good governance.

H1a: Vertical accountability institutionally functions at the local level in such a way that the level of irregularities decreases as elections approach.

H1b: Municipalities in electorally more competitive districts show less irregularities compared to others when the re-election concerns of the ruling actors in such municipalities are relatively high.

As elected local governments, municipalities must be institutionally responsive to elections whenever they are still available with the opposition having a chance to win. The main reason for vertical accountability to function is the (re)election concern of the candidates. For incumbents, it signals that the opposition has a higher chance to win in future if the last elections were highly competitive. Under conditions of high political competition, concerns to get elected can increase and lead politicians to act more with integrity. This also refers to an underlying assumption that voters care about and take action against malfeasance, which is beyond the scope of this research. Alternatively, the possibility to lose the elections, signaled by the competitiveness of elections, can increase misconduct if the local incumbent is concerned with providing her followers with some favors while she is still in office.

Such testing allows us to see first if vertical accountability somehow functions and second if competitiveness of the political system is positively or negatively associated

with the level of irregularities. If I fail to reject that there is no relationship between elections and good governance, or find that competitiveness is positively related with malfeasance, future research could then point the potential implications for how elections work for good governance or for cases of electoral corruption or clientelism given high levels of competition at the local level more in detail.

The following hypothesis point the role of public audit itself in fighting against malfeasance.

H2: Being audited has a positive impact in reducing the level of irregularities in local governments.

As being shown in Chapter 2, the literature strongly suggests that being audited can decrease corruption. Horizontal accountability through public audits is supposed to function both directly as the findings might be subject to adjudication or indirectly as they might be publicly released for citizens' interest. In Turkey, various types of municipal audits are institutionalized and Sayıştay also functions as a court that makes binding decisions. As such, I will test if being audited decreases malfeasance in Turkish municipalities.

The following hypotheses alternatively focus on the impact of the consolidation of power at the local level that might interact with other properties of vertical accountability.

H3a: Long tenures of the party in the municipal government decreases the level of irregularities over time.

H3b: Long tenures of the party in the municipal government increases the level of irregularities over time.

Chapter 2 establishes two alternative links between the duration in the office and malfeasance. If political parties or mayors⁶ are clearly identified as responsible policy makers and implementers by voters over time, voters are more likely to punish wrongdoings, and this corresponds to a negative relationship between duration and the level of irregularities. In other words, long tenures strengthen clarity of responsibility and therefore reduce malfeasance. Alternatively, if clientelism perturbs vertical accountability and if absolute power absolutely corrupts, the consolidation of power through long tenures would then show us more irregularities than municipalities with newly elected governments. From this perspective, governments are

⁶In Turkey, citizens vote for party tickets in local elections. In general, mayors are well-known figures, yet not independent from party politics. Considered together with that the voting behavior in local politics in Turkey is highly partisan, I assume that voters are able to differentiate the political parties more than individual mayors. Some future research could distinguish also individual mayors' terms in power or party switches to see if it has any impact on the democratic performance.

expected to gain experience in decision making processes and build their own teams of agents through formal or informal networks over time. Their ability to extract increases as such.

Another aspect of power could relate to an alternative hypothesis on financial power as the municipalities with large financial resources could supply corrupt demands easier than others. Such a variable also connects to the size of municipality in the context of Turkish local politics as metropolitan municipalities usually have larger budgets (and for this reason they are being audited regularly). As such, the following hypothesis aims at testing the impact of municipal income on the level of irregularities.

H4: The more the revenue a municipality generates, the more irregularity it shows.

The next hypothesis takes the impact of national incumbency into account.

H5: Municipalities controlled by the party in government at the national level are more likely to engage in improper conduct of public administration than others.

Taking the properties of the political regime in Turkey into account, I expect that the municipalities controlled by the national incumbent to show more irregularities as they face relatively lower costs given the uneven playing field in the country. Given that the opposition could face further judicial or administrative investigation, or even a trustee (*kayyum*) appointment to the municipality, I expect that the opposition shows significantly lower levels of irregularities.

3.2 Data and Measurement

Dependent Variable: Municipal irregularities

The findings uncovered by Sayıştay are conceptualized as irregularities, i.e., violations of the rule of law. For corruption, it is necessary to analyze the content qualitatively and classify each finding accordingly. As such, the number of irregularities listed in an audit report is operationalized simply as an indicator of the level of irregularity in a municipality. In other words, irregularities to be explored in this research rather stand for the risk of corruption and essentially utilized as indicators of law abidingness.

I have built an original dataset which mainly consisted of municipal audit reports of Sayıştay that covers a period between 2012 and 2018 and of 1050 audits for 338 municipalities. There are mainly two types of irregularities in these reports. The

first set named as “*Denetim Görüşünün Dayanakları*” (findings that affect the audit opinion) and the second list refers to others as “*Denetim Görüşünü Etkilemeyen Bulgular*” (findings that do not affect the audit opinion). The former refers to cases of poor or irregular bookkeeping and the latter quantifies findings that do not affect the accuracy of financial statements yet exemplify violations of laws and regulations, for example on public procurement, and these are classified separately. The total number of findings are taken into account to measure poor governance.

Independent Variables

Elections

I have operationalized the impact of this variable mainly in terms of temporal proximity to and competitiveness of local elections. For the local elections of 1989, 1994, 1999 and 2004, I used the data from the Turkish Statistical Institute (*Türkiye İstatistik Kurumu*, TUIK) and for those of 2009 and 2014, from the Supreme Election Council (*Yüksek Seçim Kurulu*, YSK).

In Turkey, while accounting period is defined by the fiscal year that starts on 1 January and ends on 31 December of the same year, local elections take place every 5 years, usually in March. For a year of local elections, the public audit by Sayıştay, therefore, investigates mostly the performance of the newly elected municipal government. As accounting in general is a continuous process and an extension of previous policy frameworks and agreements, for a newly elected government, the election year is not completely independent from the performance of the previous government. For such cases, however, if the ruling political party is not altered by the elections, even if the mayor has been changed, I expect that the incumbent mostly follows similar patterns of policy making given that the Turkish parties are highly centralized with strong and uncompetitive party leadership (see, e.g., Kabasakal 2014). If the incumbent changes after the elections, I still expect a change in the level of irregularities, relatively later but visible in the audit processes as the new incumbent has the means to follow its own policy frameworks and mostly willing to fulfill its promises immediately after the elections.

For the impact of elections on municipal performance, I take both general and local elections into account. To operationalize the variable to measure temporal proximity, I precisely measured the days until the next, local, or general, elections from the date of the publication of relevant audit reports. The audit itself is a process, which cannot be operationalized in terms of a date variable, yet the reporting procedure is predetermined, and it is known by the institutions that the information on their performance examined in an audit in year t will be publicly available in year $t+1$. Approaching the elections, I then expect to see less irregularities in municipal audit

reports for year t .

I have measured electoral competitiveness in terms of the margin of victory (MOV) calculated as the ratio of the difference between the vote share of the local incumbent and that of the leading opposition party to the total valid votes for the last local elections to be able to compare small and large municipalities in a meaningful way.

Duration

Government duration in terms of the years the ruling political party has been in power in the municipality is one aspect of the consolidation of the local power. Going back to the 1989 local elections earliest, I was able to identify the tenure of political parties for each municipality for each audit year.

Being audited

As the existing empirical findings suggest that being audited might have a positive effect in decreasing the level of malfeasance, I have measured the number of prior audits for each municipality-audit year dyad. The earliest available municipal audit reports on the Sayıştay website are from 2012. My interviews with auditors from Sayıştay also confirm that the regularity audits of municipalities producing such reports are quite new and started only in 2012, mainly as part of the transition to the accruals accounting system that enabled oversight of each and every type of financial transaction in public institutions in Turkey.⁷ As such while the 2012 audits are coded as the first audits for which the number of prior audits is 0, I measured the variable “being audited” as the number of prior audits for each observation.

Incumbency at the national level

Measuring the incumbency affect through data from horizontal oversight is tricky as the endogeneity problem appears with auditing in non-democratic regimes. The puzzle this research is interested in is not the performance of audit institutions per se. Nevertheless, it will be pointed how Sayıştay performs and what and what not its audits cover. The hypothesis on incumbency affect assumes that the audits are not biased. We can only retrospectively see that if incumbent municipalities show no difference or maybe higher levels of irregularities. If being incumbent is negatively and significantly associated with malfeasance, or systematically excluded from the audit processes, we could then deduce that the audits might be biased. Initially, the content of the reports and how they are publicized through the media in the eve of the 2019 local elections have suggested that such data are not clearly biased in favor of the incumbent. Preliminary analysis of the audits confirmed this as it will be later shown that the coverage of audits and the audit processes are well functioning

⁷Interviews on January 6, 2020.

in terms of monitoring.

Municipal council

I also control for the distribution of the seats in the municipal council that serves as the legislature in municipal politics in Turkey. In local elections, mayors and council members are elected separately yet through the party tickets. Municipal councils overwhelmingly representing the opposition rarely appears in our case. To measure the effect of municipal councils, if there is any, I collected data on the distribution of seats in municipal councils based on electoral results from YSK. A variable for the share of the mayor's political party in the council is created. Alternatively, the seat share of AKP and MHP together as an alliance is calculated. For metropolitan municipal councils, only data on the current distributions are available in general. Limited data for the metropolitan councils of the 2014-2019 period are available through some other studies (see Uyan-Semerci 2015).

Socioeconomic variables

Population

Relevant data are available either at municipal or provincial level. For population I used data from TUIK at the municipal level.⁸ While the administrative boundary of the province equals to the municipal boundary in metropolitan cities, non-metropolitan provincial municipalities have jurisdiction only in a limited center of the province, named as province center municipalities such as *Çanakkale Merkez Belediyesi*. The amendment that legalized the former was made in 2012 except for the cases of Istanbul and Kocaeli, where a former exclusive regulation defined the municipal administrative boundaries as of the provinces themselves. Prior to the amendment, other metropolitan municipalities were subject to uneven standards that regulated the municipal borders to compass various space such as 20 kilometers from the city center for some and 50 kilometers for some others. In such municipalities, only some of the district municipalities were classified as part of the metropolitan governance. As this regulation does not allow us to identify the population for these municipalities clearly, I used only the metropolitan district municipalities' population to calculate that of the higher-level metropolitan municipality for the year 2012.

Budget

Information on municipal budgets is given in audit reports. Based on this, I generated data for per capita revenue and per capita expenditure for each municipality-

⁸<https://tuikweb.tuik.gov.tr/PreTablo.do?alt_id=1059>

audit dyad. All the monetary values are adjusted for inflation by the GDP deflator.⁹

Education

Data on the level of education at province and district levels are available via TUIK.¹⁰ Utilizing data for age 15 and above, the percentage of those who completed at least high school education (*lycée*) is used as a proxy for the level of education for the municipal constituency. The administrative boundaries of Turkish cities also cover the rural population that is not under the municipal jurisdiction in non-metropolitan cities. For non-metropolitan province municipalities, I referred to the data for the central district (*merkez ilçe*), not that of the province. For metropolitan municipalities, the province level data fairly match with that of the municipality. For other municipalities, available district level data were utilized.

Variables at individual level: Mayor

I also control for the mayors' level of education for which the data are available through YSK. The level of education of mayors was categorized in accordance with YSK's classification into primary, secondary, and higher education.

3.3 Methodology

I use both quantitative and qualitative methods to examine accountability and the rule of law in Turkish municipal politics. The following sections briefly introduce my methodological approach to the analysis of the available audit data. On the one hand, irregularities are quantified as the total number of irregularities reported in an audit and a large-N dataset is created for all municipal audits between 2012 and 2018. On the other hand, the reports are also read through a qualitative data analysis software (NVivo) for the metropolitan municipalities¹¹ to explore and explicate types of findings more in detail.

The public audit data on municipalities in Turkey requires a lot of exploration for a pioneer study. The available information first needs to be examined and described carefully before an analysis of alternative explanations for the underlying mechanisms of malfeasance in public administration. Comparison is then possible

⁹The GDP deflator data (base year 2009) by the World Bank, available at <<https://data.worldbank.org/indicator/NY.GDP.DEFL.ZS?end=2019&locations=TR&start=2007>>

¹⁰<https://tuikweb.tuik.gov.tr/PreTablo.do?alt_id=1018>

¹¹Time limit is one reason for this limitation. Metropolitan municipalities are also the unique examples of regular audits that show us the changes and continuities in their performances over time.

through identifying similarities and differences in “degree” or in “kind.” One way to discuss and analyze municipal irregularities in Turkey is to identify “the level” of irregularities uncovered in audit reports. It is possible to compare cases with zero irregularities with others with one or more irregularities. However, I believe that the data provided in audit reports needs to be “weighted” as much as possible as each additional irregularity refers to more legal noncompliance and increases the possibility of resulting in greater public loss. Unfortunately, it requires great time and human resources to clearly identify to what the data in the audit reports financially equals. Although reports provide the reader with information on municipal budgets and sometimes costs of public procurement, many other data such as the total number of tenders or the total cost of procurement are not available through audit reports. This evinces the need for further data triangulation. A summary of the findings or the total number of irregularities is not given in the audit reports utilized for this research either.

Given these limitations, quantifying the level of irregularities for each municipality-audit dyad appears to be a fair representation of the degree of municipal irregularities based on the available data for now. This enables one to control for other available data for a relatively large sample. The large-N data set created for this research is unique in the sense that it also compiles data on various characteristics of municipal governments including data on election results, municipal councils, municipal budget and socioeconomic data at municipal level in such a systematic way that can be used by future research on local politics in Turkey as well. Controlling for such variables, it then enables hypotheses testing through statistical analysis to understand what is significantly related with municipal irregularities in Turkish politics.

However, this quantification also corresponds to losing some valuable information on the dependent variable itself as it treats all irregularities in the same way. For the case of Turkey, and also for many others, it is worth critically thinking about even the conceptualization of irregularity and malfeasance in public administration to shed light on the perceptions of and the discourse on accountability and the rule of law. When audit reports are read from a qualitative perspective, one easily realizes the variety of topics and consequences. Qualitative analysis of audit reports enables us to see irregularities “in kind.” Unlike the number of irregularities in an audit report, this reading uncovers different types of irregularities and answers the following questions more clearly: What do we mean by irregularities? What types of practices appear as irregularities in municipal politics? What are changes and continuities we observe in these types of irregularities over time, political parties in local administration or localities? Finally, the relationship between irregularities and other phenomena such as corruption or public loss are uncovered only by a

qualitative reading of audit reports. The findings in Sayıştay’s audit reports are explained only in terms of technical and legal parlance, and the consequences in terms of accountability are not clear. It requires a critical reading of the reports to see the theoretical and empirical connection between these findings and malfeasance and poor democratic performance in local governments in general. As such, although the content analysis in this research primarily targets the identification of various issues of local governance for the case of Turkey and focuses on descriptive inference, this kind of a reading builds an analytical framework which can be utilized for further research. The classification of the content along multiple dimensions can also enable the civil society organizations and the public to understand the regularity audit reports on a common ground.

Further qualitative complementary data for the patterns of accountability come from a limited number of interviews with Sayıştay auditors and municipal employees, news and some parliamentary minutes that illustrate the elite discussion of the Sayıştay audits and accountability. These reveal insightful information on the practices and perceptions of accountability and malfeasance which point also the role of intra-party politics and citizens. A deeper cross municipality comparison, a discussion of the underlying causal mechanisms for the statistically significant associations between variables and hypothesis generating are possible through such data. Given this background, the following sections specifically introduce the methods and models applied in this research.

3.3.1 Statistical Analysis of Municipal Irregularities

A linear regression model is not appropriate to test the hypotheses specified in Section 3.1 as the dependent variable takes on only nonnegative integer values, including zero, and normality fails to be the standard distributional assumption (Long and Freese 2014; Wooldridge 2016). Figure 3.1 shows the distribution of the dependent variable and Table 3.1 also provides evidence of overdispersion as the variance of the count response variable is much larger than the mean. In cases of overdispersion, the standard count data model, the Poisson regression model (PRM), is considered inadequate (Cameron and Trivedi 2015; Hilbe 2014). Given overdispersion, standard errors from PRM are downwardly biased and misleading (Long and Freese 2014).

Following Long and Freese (2001), Figure 3.2 alternatively compares how the observed probabilities for each count and the predicted probabilities from the Poisson and negative binomial models differs from one another. As stated by Hilbe (2014,

Figure 3.1 Distribution of the Dependent Variable

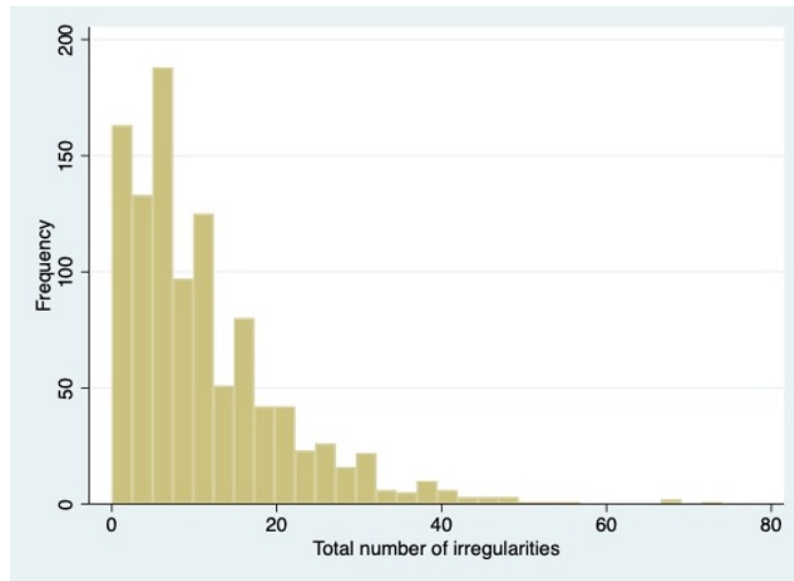


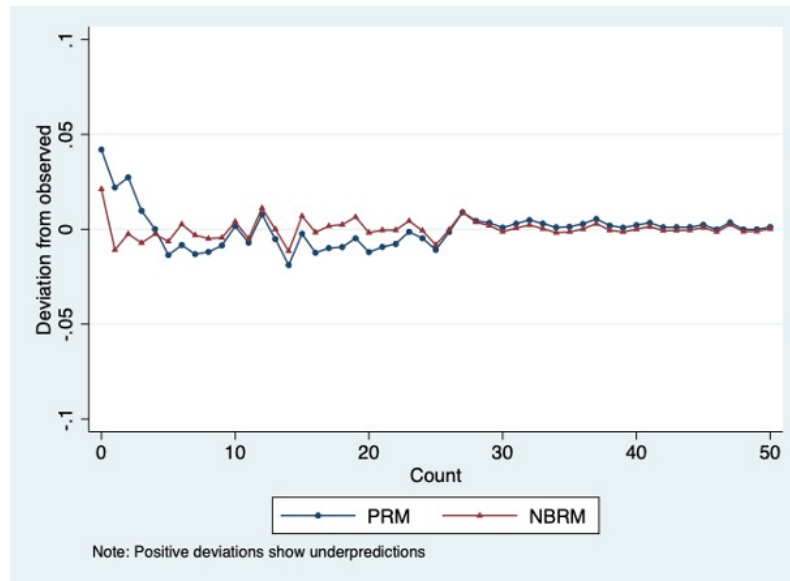
Table 3.1 Summary Statistics

Variable	Obs.	Mean	Std. Dev.	Min	Max
Number of irregularities	1050	11.15	10.063	0	74
Proximity to elections (day)	1050	-746.175	475.786	-1363	-149
Prior audits	1050	1.826	1.804	0	6
Duration (year)	1050	8.687	4.613	1	25
Margin of victory	1050	.161	.141	0	.837
Education (constituency, %)	1050	40.549	10.55	11.071	77.826
Education (mayor, categorical)	999	2.888	.349	1	3
Revenue (per capita, TL)	1026	329.853	205.516	25.242	1592.534
Expenditure (per capita, TL)	1030	350.708	225.727	16.072	2610.915
Seat share in municipal council (%)	897	61.249	17.216	0	100

25), the modelling process is about testing the parameter values of a given probability distribution function that make our data most likely. Both models poorly predict zero counts, which corresponds only to 5% in the sample. While the Poisson model clearly underestimates the probability of zero counts, the negative binomial model (NBM) predicts only 2.5% of the municipalities in the sample would show no irregularities. However, NBM performs relatively better for higher number of irregularities as the predicted probabilities from the model much less deviates from the observed compared to the Poisson model.

To test the goodness of fit, I have tested models to be applied in Chapter 6 with both PRM and NBRM (see Appendix A). In all these cases, NBRM reported lower values of Akaike information criterion (AIC) and Bayesian information criterion (BIC), indicating a better fit (Cameron and Trivedi 2009; Hilbe 2014).

Figure 3.2 Difference Between the Observed Proportions for Each Count and the Mean Probability from Count Data Models



3.3.2 Content Analysis of Municipal Irregularities

Content analysis is a method of systematic reading of a body of data presented as texts, images, or symbols (Krippendorff 2004). Essentially focusing on communication, it has been widely used for the analysis of certain messages, senders and audience of those messages, and patterns and trends in the content of communication (Weber 1990). It is possible to incorporate both quantitative and qualitative methods into content analysis.

Content analysis can be used to summarize the data systematically in a quantitative way and depending on the research question, hypotheses can be tested and inferences can be made about the producer and receiver of the content (Neuendorf 2002). For example, classifying a text with many words into fewer categories of interest defined by a descriptive research question, content analysis can serve as a data-reduction process (Weber 1990). In this way, it can create a model, an analytical toolbox for further research both on the application of the method and on the same or similar data. Although being limited with the content under investigation, content analysis by no means excludes the incorporation of “extramessage” variables into the analysis, meaning that variables on the source or receiver units can be taken into account from various perspectives as long as these perspectives are validated by the research question (Neuendorf 2002).

As such, content analysis is an appropriate method to investigate not only certain constructs in a context of communication but also the quality and quantity of a

variable in general when it is available through a certain content. In my case, this is the dependent variable, i.e., irregularities indicating violations of horizontal accountability and the rule of law, that is available in some textual sources, i.e., public audit reports.

Both manifest and latent content might be analyzed through content analysis (Neuendorf 2002, 23). However, to be consistent and to enable replication, coding rules, i.e., category definitions, meanings, or interpretations of words, must be clear (Weber 1990). For internal validity, coding rules must follow the variables that the research question intends to measure (Weber 1990). Neuendorf (2002, 96) notes that “a useful way to approach the selection of content analysis variables is to consider what constitute critical variables – those features that are vital to a comprehensive understanding of a) the message pool b) in the specific medium used.” Variables, i.e., categories the content is to be assigned to, might be defined a priori, following the existing theories and evidence on the topic, or might be grounded in practice, during the reading of the data (Neuendorf 2002).

Although it is not possible to see the correlation between different measures of the same data, i.e., inter-coder reliability, in pioneer studies or in cases of single coder, a clearly constructed coding scheme still allows for standardization, consistency and reproducibility. Weber (1990, 21) summarizes some necessary steps to be taken when practicing content analysis as the following: Defining the units of recording, i.e., if it is to be classified by words, sentences, or themes, defining the categories, i.e., to be or not to be mutually exclusive, testing the coding on a sample to see the potential problems and remedies, assessing the accuracy and reliability of coding rules and revising if necessary.

How do such analytical categories serve the content analysis in practice? The reading of the material usually proceeds with the assignment of a body of the text to a certain category. This raises important questions for the criteria of categorization. On the one hand, “having one attribute logically does not exclude the possession of another” (Weber 1990, 34). On the other hand, coding into multiple categories is not appropriate if statistical analysis is aimed later (Weber 1990). Does this mean that multiple categories should not be used for the same data? Content analysis is widely supposed to be done through mutually exclusive categories of coding. However, what should be exclusive is rather the concepts, themes, variables the categories represent. In other words, categorization itself does not need to be exclusive. Suggested by Bazeley and Jackson (2013, 77), if we need “to capture two or more elements of what is happening,” we can create multiple categories of coding “applied to the same text.” Neuendorf (2002, 119) further notes that if multiple categories are available across

various dimensions,¹² each should be coded as a separate variable.

How are then variables, or categories, identified in a content utilized? From a quantitative perspective, measurement through content analysis refers to “counting the occurrences of meaning units such as specific words, phrases, content categories and themes” (Weber 1990, 70). Acknowledging that entries might represent a category to different extents, an important theoretical and methodological distinction is made between “counts” and “amounts” (Neuendorf 2002; Weber 1990). Although “reality is probably much more complicated,” Weber (1990) underlines that dichotomous assignment, i.e., presence vs. absence, and equal counting, i.e., how many cases occur in each category, is a practical simplification in most of the cases as there is not a reliable method to perfectly reflect the weight of different pieces of data. As such, one way to analyze the content is to see the changes and continuities over time and across different cases based on the category counts, i.e., how many times an item is coded for a category (Krippendorff 2004; Weber 1990). Certain patterns and co-occurrences can then be identified (see Krippendorff 2004).

¹²What is referred here as multiple categories can be considered as multiple dimensions. Some variables, for example, can be created in terms of the topics-themes represented by the content. Under this broad category, different types can be generated for further classification. Some other variables in some other terms such as the type of the relationship between actors or the goal or potential consequences of certain messages can further be identified and coded within the same project. What would be misleading in such cases is probably to make a comparison across such different dimensions. An illustrative example for an appropriate coding scheme for mutually exclusive categories is presented by Neuendorf (2002, 119). Also see Krippendorff (2004, 156) for a brief discussion on what mutually exclusive values mean.

4. SETTING: TURKISH POLITICAL SYSTEM

This chapter is an overview of the Turkish politics to present the background of the research in detail and to situate the case of Turkey in the broader literature of comparative politics and accountability. As such, first characteristics of the Turkish regime as a matter of democracy and in terms of structure and culture will be discussed. Second, the Turkish local governments and municipal politics will be introduced. Finally, the Turkish Court of Accounts (*Sayıştay*) and public audit processes will be examined.

4.1 The Political Regime in Turkey

The properties of the political regime in Turkey inform us about the environment in which institutions and individuals perform and interact. In general, structural, and cultural components of the regime to be reviewed in this section are expected to establish links with the previous literature review in terms of the local-national linkages and any effect that incumbency might have upon them, informal networks, and citizen-elite linkages, and finally perceptions and practices of malfeasance.

4.1.1 The Rules of the Game

The party government of the Justice and Development Party (*Adalet ve Kalkınma Partisi*, AKP) has been ruling Turkey since 2002. In the 2011 general elections, the party achieved a third time increase in its vote share, almost to the 50% of the total valid votes, consolidating its power and turning the polity into a predominant party system (see, e.g., Esen and Gümüşcü, 2016; Gümüşcü, 2013; Kalaycıoğlu, 2015; Özbudun, 2015). When the general elections held in June 2015 resulted in a sharp decline in AKP's vote share, disabling the party to form a majority government,

repeat elections followed in November 2015, this time resulting in the victory of the party as the sole player in government formation and return to a predominant party system (see, e.g., Sayarı 2016). Between the two elections, a number of terror attacks took place, the Syrian refugee crisis escalated and as a result, the successive general elections of 2015 marked a shift in the determinants of voting behavior from mainly economic evaluations to additional security concerns (Kalaycıoğlu 2018). Although Erdoğan became the first popularly elected president of Turkey in 2014, the constitutional referendum to move to a presidential system was held in 2017. The next year, citizens voted both for the presidential and parliamentary elections on the same day in which polarization between the incumbent and the opposition was formalized around electoral alliances for the first time in Turkish politics. While AKP, the Nationalist Action Party (*Milliyetçi Hareket Partisi*, MHP) and the Grand Unity Party (*Büyük Birlik Partisi*, BBP) formed the People’s Alliance (*Cumhur İttifakı*), the opposition, the Republican People’s Party (*Cumhuriyet Halk Partisi*, CHP), the Good Party (*İyi Parti*, IYI), Democrat Party (*Demokrat Parti*, DP) and the Felicity Party (*Saadet Partisi*, SP) developed the Nation Alliance (*Millet İttifakı*). The latter was also supported informally by the People’s Democratic Party (*Halkların Demokratik Partisi*, HDP), and competed with the incumbent being coordinated along an anti-government stance in the 2018 presidential and parliamentary elections (Sözen 2019). Since 2002, including six parliamentary, four local and two presidential elections and three referendums, two decades of fifteen different elections have marked the Turkish political history.

The current regime is increasingly associated with the erosion of the rule of law and favoritism (Esen and Gümüşcü 2018). The rule of law has appeared as a major concern for democracy in Turkey especially since the third term of the AKP rule. In terms of the relationship the party has established with its electorate, Somer (2016) argues that Turkey has been experiencing indeed a new type of authoritarianism characterized by a personalized and mass-based state-society relationship. When the first presidential elections in the history of Turkish politics were held in 2014, the role of the popularly elected president was an “extra-constitutional” partisan presidency (Kalaycıoğlu 2015). Formal institutional frameworks have been under transition since then. Given the official transition to the presidential system in 2017, Sözen (2019) names the current regime as a populist “hyperpresidential” system with the supremacy of the presidency and personalization of political power, weak checks and balances, extensive use of presidential decrees, paralysis of the legislative and elections claimed to be the only source of democratic legitimacy.

In the meantime, the government and the judiciary have clashed several times, especially on the case of jailed journalists. For example, when the Constitutional Court

ruled for the release of two journalists in 2016, Erdoğan stated that he did not respect or accept the decision.¹³ On a more recent occasion, a lower court unexpectedly rejected the Constitutional Court’s decision for a similar case, which was supposedly binding for each and everyone.¹⁴ Under these conditions, institutional relations and legal accountability of the rulers is obviously a concern for democracy. However, it would be misleading to completely disregard various forms of opposition. As the opposition still has an opportunity to compete yet on a highly uneven playing field, with that its capacity to compete is systematically undermined, Esen and Gümüşcü (2016) argue that Turkey today is a competitive authoritarian regime. The 2019 local elections already demonstrated that the incumbent could lose, for which it is still unknown if any impact of horizontal accountability occurred indirectly through the media coverage of the findings of the Turkish Court of Accounts for municipal governments.

4.1.2 On Political Culture and Perceptions of Accountability

For the relationships of accountability and perceptions of the rule of law, political culture plays an important role. Interrupted by military coups in 1960 and 1980 and lastly by the coup attempt of the Gülen movement in 2016, the political discourse in the country has typically put security and stability that are supposed to be undermined by various forms of plurality and unconventional political participation on top of the agenda. Kalaycıoğlu (2001, 60) notes that although a culture of pluralism has emerged from time to time, the political regime has failed to consolidate it. In general, every-day politics and consequential political action can still be understood better in terms of “blood ties, lineage relations, regional bonds (*hemşehrilik*), and other primordial affiliations” in Turkish politics (Kalaycıoğlu 2001, 62; see also Çarkoğlu and Kalaycıoğlu 2009).

The citizen-elite linkages in Turkey have always been under the influence of patronage politics. Clientelism has been a part of Turkish politics and mostly the local notables, i.e., merchants, landowners or religious community leaders, have served the center to control the periphery in the early Republican era through their clientelist ties with the peasants (Sayarı 2011). Transition to the multi-party system made such ties a source of electoral mobilization and political parties the main actors of clientelist politics, and public employment has become a major source of party

¹³ <<https://www.hurriyetdailynews.com/erdogan-says-he-does-not-respect-will-not-obey-top-court-ruling-on-arrested-journalists-95784>> Accessed December 8, 2020.

¹⁴ See <<https://yetkinreport.com/en/2020/10/14/turkeys-constitutional-court-is-not-that-supreme-anymore/>> for details. Accessed December 8, 2020.

patronage (Sayarı 2011). While the state elite in the single party period of the Republic followed a policy of capital accumulation through state contracts and protection of the domestic industry as part of its Westernization and industrialization agenda, the first ruling party of the multi-party era, the Democrat Party and following center-right political parties, the Justice Party and the True Path Party, used political patronage to secure political support (Heper and Keyman 1989). When industrialization brought about socio-economic changes most of which were realized as rapid urbanization since the 1960s, the game has moved from the rural to urban centers. Political patronage then appeared as a non-institutionalized, strategic response to the particularistic socio-economic demands that arose from increasing problems immigrants faced in large cities (Heper and Keyman 1989, 259).

Given such urbanization, not only partisanship and ideology but also family and hemşehri (fellow townsman) networks (see, e.g., Çarkoğlu and Kalaycıoğlu 2009; Tuğal 2009) have been politicized via urban planning policies, and of course municipal politics. How do all these link to democracy, and more specifically to accountability and the rule of law? Kalaycıoğlu (2001, 63) explains the dilemma of the support for democracy yet with such primordial ties as the following:

“For patronage to work, authorities must distribute favors to their clientele, which is very hard if bids, recruitment, promotion, hiring and firing are solely practiced on meritocratic grounds and through transparent procedures. Unless rules and laws are relaxed, favoritism does not work. Consequently, patronage comes into conflict with law enforcement and overall government regulation. Promotion of patronage undermines law enforcement and erodes rule of law in the country. Hence, a dilemma emerges: democracy is maintained at the expense of the rule of law!”

Furthermore, the room for opposition has hardly been welcomed in the history of Turkish politics which directly affects accountability relationships at the horizontal level. Stated by Kalaycıoğlu (2005, 191), “its (Turkey’s) political culture fosters a form of democracy as populism and emphasizes ‘awe of the state,’ lack of tolerance with dissent and pluralism, and promotes a vision of the political competition as taking place between the forces of ‘good’ and ‘evil.’ Therefore, relations between elected governments and oppositions are hard to manage.” Another implication of this for democracy is that not only the partisan opposition but also the judiciary might be suspected of having some sort of a hidden, i.e., anti-nationalist, anti-populist or anti-government, agenda. The age-old headscarf issue that had been

legally interpreted as an anti-secular and thereby anti-Constitutional practice several times and later a closure case against AKP (see, e.g., Hale and Özbudun 2010) were some of the initial issues that created tension between AKP and the judiciary.

During the initial years of power of the party, then prime minister Erdoğan has expressed that they prioritize fight against 3Y's: *yoksulluk* (poverty), *yolsuzluk* (corruption) and *yasaklar*(bans).¹⁵ Combined with the EU accession process and the cooperation with the World Bank, the early AKP government actually put fighting against corruption on the political agenda and adopted a series of national and international legislation for that purpose (see e.g., Kimya 2019). Security institutions such as the Department of Anti-Smuggling and Organized Crime or the Financial Crimes Investigation Board and development of electronic and online tools such as *e-state* bypassing the clumsy bureaucracy left little room for petty corruption in the first decade of the 21st century (Kimya 2019). Legal reforms strengthening monitoring in the banking sector, widening the legal scope of bribery, clarifying the provisions for the incrimination of corruption in public sector, introducing heavy penalties for money laundering together with the introduction of enforcement agents such as Ombudsman and Ethics Council have developed the structure for fighting against corruption (Soyaltın-Colella 2020).

One of the most radical developments following this period was the 2013 Corruption Scandal, releasing some tape recordings of ministers and Erdoğan himself who later claimed it to be an operation of the “parallel” state of Fethullah Gülen.¹⁶ The crisis between the government and the judiciary have also become an area of power struggle between AKP and the Gülen movement which had apparently achieved public employment of its members extensively. Noting that “instruments of horizontal accountability, always weak in Turkish politics, have further weakened” in the last decade, Özbudun (2014, 163) argues that especially following the corruption charges in 2013, the government took a clear stance against judges and public prosecutors and adopted a number of controversial bills reforming the judiciary. In general, the discourse questioning the credibility of any formal external oversight have then further undermined the legitimacy of horizontal accountability. In a recent empirical study, Aytaç, Çarkoğlu and Elçi (2021) show that the populist discourse of the ruling elite de-legitimizes checks and balances while the glorification of the ballot-

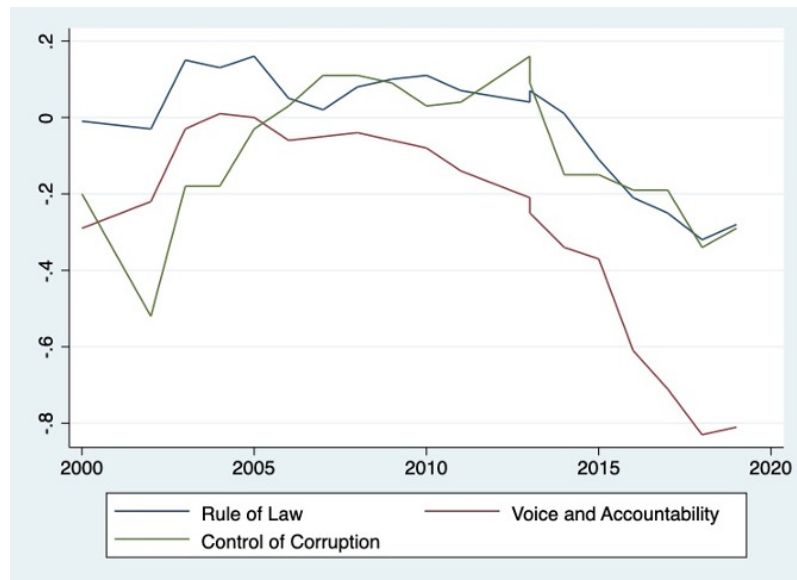
¹⁵See, e.g., <<https://www.yenisafak.com/gundem/oncelik-3y-ile-mucadele-2714332>> Accessed December 16,2020.

¹⁶See, e.g., <<https://t24.com.tr/haber/17-25-aralik-yolsuzluk-iddialarina-adi-karisan-bakanlar-neyapiyor,818062>> <https://www.bbc.com/turkce/haberler/2014/12/141212_17_25_aralik_operasyon_u_neler_ordu_10_soruda> <<https://www.sabah.com.tr/gundem/2019/12/25/fetonun-yargiya-darbegirisimiyle-kirli-yuzunu-gosterdigi-surec-17-25-aralik>> <<https://www.sozcu.com.tr/2015/gunun-icin-den/17-aralik-yolsuzluk-operasyonunda-neler-olmustu-1010713/>> <<https://www.bbc.com/news/world-europe-30492348>> Accessed December 8, 2020.

box and the support for populism go hand in hand with an attack on horizontal accountability in Turkey.

Figure 4.1 and 4.2 show Turkey's scores on accountability, rule of law and corruption measured by the Worldwide Governance Indicators and the Varieties of Democracy Project between 2000 and 2019. Graphs suggest that Turkey's performance in these terms has been deteriorating especially since the third term of the AKP government. While the declines in scores for the rule of law and accountability draws a parallel to one another, the V-Dem data also show that horizontal accountability has faced a much sharper decline than vertical accountability during this period.

Figure 4.1 The Rule of Law, Accountability, and Control of Corruption During the AKP Era

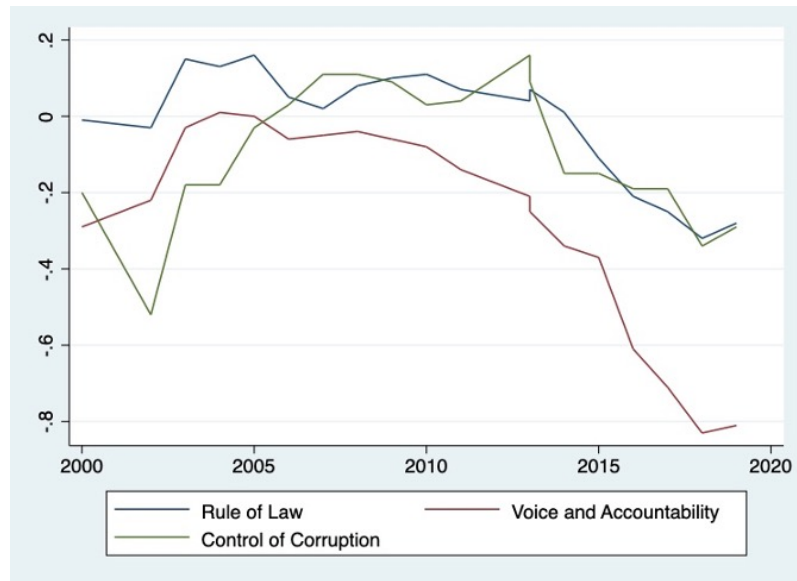


Source: Worldwide Governance Indicators (WGI), World Bank

4.1.3 Understanding Malfeasance in Public Administration

How do citizens perceive malfeasance? According to the survey research by Adaman, Çarkoğlu and Şenatalar (2009), those who perceive bribery and corruption as the most important problem in Turkey decreased from 14% in 2000 to 10% in 2004 and to 3% in 2008. A nationwide survey research conducted by TESEV in 2014 shows that corruption is normatively unacceptable in Turkey (Cengiz, et al. 2014). While 44% of the participants report that corruption is the second most important problem in Turkey, 35% of them believe that corruption is widespread in the public sector and almost half of them consider municipal governments highly corrupt (Cengiz, et

Figure 4.2 The Rule of Law, Accountability, and Corruption During the AKP Era



Source: The Varieties of Democracy Project (V-Dem)

al. 2014).

Apparently, when asked about their individual involvement, most of the people tend to refuse any past or future act of corruption and they seem to consider various forms of particularistic interest as acts of corruption. However, still most of the people also consider that corruption is widespread. In general, while acts of corruption might have been underreported, condemnation of corruption might be overreported by such research designs. What forms of corruption we talk about, i.e. petty corruption in forms of bribery or gift giving vs. grand corruption of discretionary and systematic distribution of certain benefits in favor of certain groups, and whom we talk about and who were contacted with are likely to make a difference in registering such responses.

For example, variation of the perceptions of corruption based on partisanship is observable. Collected data via a phone survey, which overrepresents low levels of education and unemployment, The Transparency International's 2016 report on corruption in Turkey (Özarslan and Hatipoğlu 2016) shows that while more than 70% percent among CHP, MHP and HDP voters think that corruption is increasing in Turkey, almost 50% of the AKP voters state that it is decreasing. Similarly, most among the former state that it would increase although the latter strongly believe that it would decrease further. These data do not tell us about the voter profiles and it is surprising that the MHP voters' responses are more similar to the opposition than the AKP. Fifty percent of the respondents state that municipalities are among the highest corrupt institutions together with political parties, the media and the

parliament. Another survey research by TESEV again confirms that partisanship might be an important determinant of perceptions of corruption and further shows that more educated and high-income groups living in more populous areas develop higher level of awareness of corruption (Kirmanoğlu and Miscioğlu 2016). Compared to AKP supporters, those of opposition parties, the report states, are more likely to think that police officers, businesspeople and ministers are involved in corruption more than the ordinary citizens (Kirmanoğlu and Miscioğlu 2016). According to the results, the most common forms of corruption are paying public officers for tax evasion and bribery to traffic police to save one's driver's license (Kirmanoğlu and Miscioğlu 2016).

How citizens perceive some sort of particularistic distribution when they are involved as beneficiaries or whether they name systemic corruption as malfeasance are some important questions. For example, conducting a list experiment, Çarkoğlu and Aytaç (2015) find evidence for that in the 2011 elections one-third of the voters was targeted for vote-buying, measured in terms of personal service, job or other material benefit offered to one or her family in exchange of her vote for the party, and less-educated and more partisan urban individuals were more likely to be the target. The political culture of the target that is not independent from other socioeconomic experiences of the individual such as unemployment or social isolation also interacts with the supply side of the malfeasance and the two are mutually reinforcing each other. The results of a nationwide survey representing the urban population aged over 18 by Adaman and Çarkoğlu (2000) are illustrative on this point. They suggest that citizens commonly perceive appealing to an "insider," be it a family member or an acquaintance serving in national or local governments, as a valid way of solving personal problems. While the level of support for a national or local level governance reform is high, such as increasing the level of educated municipal personnel, citizens are less likely to internalize bottom-up participation as a way of achieving reforms to ensure greater public satisfaction with the services. In another study pointing a 2008 survey, Adaman, Çarkoğlu and Şenatalar (2009) reveal that 37% of the participants think that favoritism plays an important role in public employment and the same is true for the 32% for municipal employment. They also note that respondents believe that a relative, a fellow villager or a friend could solve one's individual problem with the central or local governments in case.

Such dynamics lead to a process of rationalization of particularism and of (re)construction of the norms of corruption. As suggested by the corruption literature, it is possible that the belief that favoritism actually takes place increases the likelihood to be a part of it (Della Porta and Vannucci, *The Governance Mechanisms of Corrupt Transactions* 2005) as it is legitimized as the only available option

to access certain benefits. In turn, it damages both vertical accountability for it establishes a relationship of dependency and conditionality and horizontal accountability for it undermines the legitimacy of mutual checks and balances and the universal properties of the rule of law. The clash between vertical and horizontal accountability clearly surfaces within this context. To give an example, Gürakar (2016, 56) reports the following:

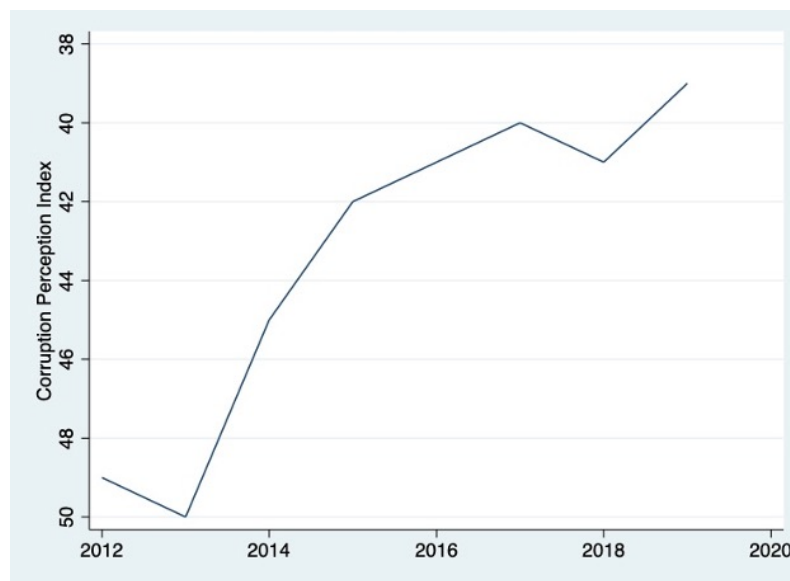
“The media revealed that the majority of the public procurement contracts tendered in Hatay in 2006 were indeed awarded to local AKP administrators. This came to be known as the ‘Ali Dibo’ scandal. The PPA (Public Procurement Authority) launched an investigation into 190 of the public tenders and decided that they were all illegal. The prime minister called the president of the PPA, who was continuously cancelling the allegedly irregular procurement auctions, and told him ‘I promise people for projects and ask them for their votes, I am accountable to the public, not you’... Accordingly, with a series of laws the authority of PPA to review the public allegations about public procurement as well as appeal applications when a tender is canceled was abandoned. Instead, the PPA has been limited only with reviewing the appeal applications.”

While the available survey research reveals that corruption is understood mostly in terms of bribery and that particularistic distribution of benefits are believed to be a common practice and a viable alternative, increasing covering of instances of favoritism raise questions also of grand corruption and of horizontal accountability in Turkey. For example, Transparency International’s Corruption Perception Index, which is mainly built upon expert assessment of various forms of corruption including state capture, shows that Turkey has a record of decreasing scores since 2012,¹⁷ meaning that the perceived corruption has been increasing (see Figure 4.3). It seems that the corruption scandal that come up in 2013 was a remarkable point for Turkey’s performance measured by the index.

Given this context, public procurement has become a prominent area of investigation for favoritism in academia and dissident press. The Public Procurement Law (PPL, Law no. 4734) that was enacted in 2002 introduced the negotiation proce-

¹⁷The methodology for the calculation of scores was changed in 2012 that made only the values thereafter comparable. See the following document for further information <https://www.transparency.org/files/content/pressrelease/2012_CPIUpdatedMethodology_EMBARGO_EN.pdf>

Figure 4.3 Perceived Corruption in Turkey (2012-2019)



Source: Transparency International, <<https://www.transparency.org/en/>>

Note: The y axis is reversed as the highest score is equal to the lowest level of perceived corruption in the index.

ture, in addition to open and restricted tenders with request as an exception to be applied under special circumstances, mainly when open procurement is not possible given the supply and demand under some sort of an emergency with regard to public health and safety. Negotiation and direct procurement are by definition not open and competitive. To put it differently, such public procurement structurally leaves a room for favoritism and corruption and oversight of these processes are therefore especially important. Esen and Gümüşcü (2018, 355) argue that “with several amendments, the AKP increasingly replaced the default open tender method with restricted and negotiated tender methods and adopted the latter for major tenders carried out in the construction, urban transformation, natural gas, coal and education sectors” to favor pro-AKP businesses.

Demircioğlu (2014) similarly discusses how the negotiation method has been misused in Turkey. For example, he states that one of the amendments to the law that have been made since 2008 is that non-participants are not allowed to complain of the tender (Demircioğlu 2014, 131). He explains further that the method is usually practiced by inviting three participants, not necessarily through an open call, and such invitation on its own without requiring all participants to offer bids is sufficient to conclude the process, implying that only one bid could predetermine the winner. He also notes that debates on problems with such procurement processes systematically refer to them as “irregularities” not “corruption,” which is, according to him, is also a part of the problem. Application of less competitive and less

transparent procurement methods defined by the PPL have been on rise indeed as the share of open tenders in total number of contracts awarded between 2005 and 2014 fell from 71% to 52.5% and other options for procurement including those defined as exceptional rose from 29% to 47.5% (Gürakar 2016, 6).

Such abuse of public procurement has frequently been criticized by the opposition as well. In 2017, a CHP member of the parliament stated the following for the construction of the Istanbul Airport: “Since corruption is not possible through open tenders, most of the public procurement have been done through negotiation or tender to predetermined bidders.”¹⁸ Investigating various cases of negotiated tender, Toker (2019) argues that the amendments to the Act No. 4734 aimed at accelerating the whole procurement process with shorter periods for potential examination and grievance and redefining the exceptions on a broader basis.

4.2 Local Governments and Municipalities in Turkey

This section focuses on municipal politics in Turkey and aims at addressing some patterns of horizontal and vertical accountability at the local level through a reading of how municipalities are structurally organized, how different bodies within this structure and across different levels of governance interact and how municipalities relate to citizens.

4.2.1 The Structure of Local Governments and Municipalities

Local governments in Turkey refer to a broad structure of locally elected and centrally appointed rulers and bureaucrats. This structure consists mainly of four layers: Special provincial administrations (SPA), municipalities, villages and neighborhoods. SPAs are mixed local governments of centrally appointed governors (*vali*), popularly elected provincial councils and provincial committees of both elected and appointed members that undertake some services across the province and some others limited only to the villages outside of the municipal boundaries (see, e.g., Şarbak 2017). Villages (*köy*) are ruled by elected headman or woman (*mukhtar*) together with an elected executive board (*ihiyar heyeti*). Like villages, city and town quarters (*mahalles*) also elect mukhtars and board members yet lacking a decision-

¹⁸ <<https://www.sozcu.com.tr/2017/gundem/chpden-3-havalimani-icin-yolsuzluk-iddiasi-2051528/>> Accessed January 18, 2020.

making body and budget on its own, they function more as administrative subunits of districts (Şarbak 2017). However, mahalle mukhtars are important actors who connect the local constituents to the municipality and also to the broader political context, including the central government, in many ways. They identify those in need of social assistance, renew voter registers and monitor public services (Şarbak 2017, 20).

In this research, only municipal governance in cities is under the question. The organization of the municipal politics is determined mainly by the Act on Municipalities No. 5395 and the Act on Metropolitan Municipalities No. 5216. Although a main distinction is present between metropolitan and non-metropolitan municipalities since 1984, there are five types of municipalities governing the urban politics in Turkey. In metropolitan cities, metropolitan district municipalities (*büyükşehir ilçe belediyesi*) operate hierarchically under the metropolitan municipality (*büyükşehir belediyesi*). While mayors at both province and district level and council members of the district municipalities are directly elected in local elections, the metropolitan municipality council is a joint body of the metropolitan mayor, district mayors and members of the district municipality councils whom participation is proportionate to the district population. In non-metropolitan cities, the provincial municipality (*il belediyesi*) has jurisdiction over a limited central area, defined as the central district (*merkez ilçe*). While the rural areas could be served by SPAs in these cities, there are also district municipalities (*ilçe belediyesi*). Another type of Turkish municipality is town municipalities (*belde belediyesi*) which are relatively rural in terms of the means of production and daily life. All mayors and municipal council members of provincial, district and town municipalities are again directly elected at the local level.¹⁹ Table 4.1 shows the distribution of these types within the current municipal structure in Turkish politics.

The Act No. 6360 that came into force in 2014 increased the number of metropolitan municipalities from 16 to 30 and extended the area of jurisdiction of the metropolitan municipality to the city's administrative borders, annulling the former SPAs in metropolises that were designed to provide service in the rural areas of cities. In this way, almost 75% of the Turkish population have been included in the body of metropolitan municipalities in Turkey (Oktay 2019, 33). These changes had implications for vertical accountability as well. With this law, villages in metropolitan cities turned into metropolitan districts as administrative units. One criticism against the law is that the rural areas have become less connected to the elected representatives

¹⁹For a more detailed description, please see <<https://www.tbb.gov.tr/en/local-authorities/municipalities-in-turkey/>> Accessed January 26, 2021.

Table 4.1 Turkish Municipalities

Type	Number
Metropolitan Municipalities	30
Provincial Municipalities	51
Metropolitan District Municipalities	519
District Municipalities	403
Town Municipalities	386
Total	1389

Source: The Ministry of the Interior, <<https://www.e-icisleri.gov.tr/Anasayfa/MulkiIdariBolumleri.aspx>> Accessed January 26, 2021.

in the metropolitan municipalities and both service provision and the democratic linkage between the voters and municipalities in large metropolitan cities have been weakened in this new system (Erbay 2017, Yemen 2017). This potentially leads to problems of credit claiming and responsibility as both the district and metropolitan municipalities and the local and the central are operating in a mixed way. Peasants who were used to communicate with their village head, mukhtar, for their local needs could find it difficult to socialize through new and remote municipal networks and similarly reflection of the socioeconomic rural data for such people who by no means get urbanized in practice on a municipal level would not be meaningful (Erbay 2017, 133).

4.2.2 The Organization of Municipalities at a Glance

In general, municipalities are responsible for delivering various services from transportation and planning construction to disposal of sewage and waste at the local level (Act No. 5216 and Act No. 5393). Table 4.2 provides a list of issues municipalities and SPAs have jurisdiction over. Three main branches of municipalities are the municipal council, the mayoralty, and the executive committee (*encümen*). Municipal councils are decision making bodies in which the budget is voted, decisions for borrowing and for purchase or sale of municipal real estate or tariffs are made. Councils meet once in a month and council decisions are required to be approved by the mayor. If the mayor sends the decision back to the council, it shall be accepted by a simple majority (Act No. 5393, Article 23). Councils also form various commissions and some areas of decision making such as budget and construction shall first be discussed in relevant commissions that ultimately submit commission

reports to the council.²⁰ However, given the local electoral system with a 10% local threshold (Act No. 2972), councils systematically exclude small parties and also usually represent certain occupational groups such as merchants, constructors or entrepreneurs (Bayraktar 2007).

Table 4.2 Areas of Administrative Discretion of Municipalities and Special Provincial Administrations in Turkey

	Municipal	SPA
Public safety	None	None
Land zoning	Complete	Complete
Land acquisition	Complete	Complete
Land conservancy	Complete	Complete
Land assignment and use	Complete	Complete
Building permits	Complete	Complete
Building and construction regulation	Complete	Complete
Social protection	Partial	Partial
Environmental protection	Partial	Partial
Cultural and entertainment activities	Complete	Complete
Local tourism	Complete	Complete
Crime prevention	None	None
Fire-fighting services	Complete	Complete
Billboards and display of advertisements in public places	Complete	None
Cemeteries, funeral parlours and crematoria	Complete	None
Sanitation	Complete	Complete
Facilitates for the accommodation, care and burial of animals	Complete	None
Local sport facilities	Complete	Complete
Markets	Complete	None
Traffic and parking	Partial	Partial
Crisis management, for example, following flood, earthquake, storms	Complete	Complete
Maintenance of public property	Complete	Complete
Regulation of local businesses	Partial	None
Barbers	Partial	None
Local restaurants and other food consumption	Partial	None
Retail	Partial	None
Animal husbandry and livestock	Partial	None
Agriculture	Partial	Partial

Source: Yılmaz and Güner (2013).

Mayors serve as the chief executive in municipalities. They also chair the council and the executive committee meetings and appoint the municipal personnel, who can be classified into three categories as the following: Civil servants/bureaucrats, contracted personnel and workers (Şarbak 2017, 51). The laws require mayors to supervise all the municipal activities and decision-making as well as implementing

²⁰For a detailed description of the municipal decision-making processes and the role of commissions, please see Oktay, Tarkan. 2019. *Belediye Organları: Meclis, Encümen, Başkan*. İstanbul: Marmara Belediyeler Birliği.

the municipal politics. The executive committee is granted with a more limited area of decision making, mainly with regard to some areas of spending, and policy implementation.

Turkish municipalities operate as local presidential systems with strong mayors who lead the council meetings, determine the political agenda and enjoy the right to veto the council decisions (Bayraktar 2007; Toksöz 2015). If especially combined with the party majority in the council, which is usually the case in Turkey (see, e.g., Uyan-Semerci 2015), the power of the council is weakly separated from that of the mayoralty. Mayors could also bypass the council through the executive committees in such situations as the following: “When the council is not at meeting, the committee can even decide upon the issues that normally fall under municipal council’s competency” (Bayraktar 2007, 18).

The informal ties between the mayor and the council members further undermine the separation of powers at the local level. Pointed by Bayraktar (2007, 18), council members have reasons to “get along with” the mayor for personal interests as mayors have the final word on the urban rent. In general, municipal employment is another aspect of intra-municipal dynamics. Mayors’ appointment of the municipal employee does not necessarily lead to the employment of qualified personnel and, on the contrary, unqualified and unexperienced personnel is a considerable problem in Turkish municipalities (Yemen 2017). In terms of horizontal accountability, municipal employment can serve patronage politics and undermine checks and balances within the municipality as well.²¹

The same structure combined with the unwillingness to compromise that have marked the political culture in Turkey for quite a long time (see, e.g., Sayarı and Esmer 2002) might result in deadlocks in municipal politics when cohabitation is the case. Contemporary cases of CHP-led municipalities such as Istanbul or Ankara Metropolitan Municipality show us that council members vote more on partisan lines when led by a mayor from another political party. For example, following the election of the CHP candidate, Ekrem İmamoğlu, as the Istanbul Metropolitan Mayor, Erdoğan called him “a lame duck” and stated that AKP would still have the majority to rule Istanbul.²² The conflict between the mayors of Istanbul and

²¹Some examples of how the formal requirements for municipal employment could be bypassed is available at <https://www.evrensel.net/haber/396368/belediyede-tanidik-varsa-memuriyet-icin-sinava-gerek-yok-jet-memuriyet-hullesi> and <https://medyascope.tv/2020/12/24/İstanbulun-ilce-belediyelerinde-liyakatsizlik-diz-boyu-universite-mezunu-olmayan-mudurler-sinavsiz-memur-yapilanlar-lise-mezunu-egitmenler/> Accessed February 2, 2021. More on this point will be discussed in terms of clientelism in the following sections.

²²<https://t24.com.tr/video/erdogan-dan-İstanbul-yorumu-bunlar-topal-ordek,19282> Accessed January 26, 2021.

Ankara, and the council members of AKP and MHP has been revealed on many occasions via the social and the news media.²³

4.2.3 Internal and External Oversight in Municipal Politics

Municipalities are formally granted mechanisms of horizontal accountability and subject both to internal and external oversight. The municipal council, the mayor, and the internal audit board, that is an independent organizational structure within the municipalities, are three offices of internal municipal auditing, while the national government and The Turkish Court of Accounts constitute the main external audit agents (Salihođlu 2018).

Council members could forward written or oral questions for the municipal decisions and activities during regular council meetings, raise a motion of censure or evaluate and vote for the sufficiency of the mayor's annual activity report (see, e.g., (Arikbođa, Oktay and Yılmaz 2007; Oktay 2019; Salihođlu 2018). However, an insufficiency decision for the mayor requires a qualified majority and then also the approval of the Council of State, which makes the dismissal of a mayor through such a process almost impossible (Őarbak 2017, 45). All provincial and district municipalities, both metropolitan and non-metropolitan, and municipalities with a population over 10.000 also form audit commissions that examine the previous municipal budget and related financial records and denounce a crime in case (Law No. 5393, Article 25). While mayor is required to submit a report for municipal activities annually to the council, she also checks other branches and decision making by directorates (Salihođlu 2018; Őarbak 2017).

The Public Finance Management and Control Act (No. 5018, adopted in 2003) has made also the establishment of an internal control system, which aims at ensuring the effective use of public resources and preventing irregularities and corruption, compulsory. Internal auditors in municipalities can then conduct different types of auditing such as legal compliance, performance, financial accuracy, credibility and efficiency of information technologies and audit processes (Salihođlu 2018). However, both the appointment and the audit program prepared by these auditors is dependent on the mayor which raises doubts about the efficiency of the internal

²³Some examples are available at <<https://www.cumhuriyet.com.tr/haber/İstanbul-akp-kiskacinda-bircok-hizmet-engele-takildi-1796486>>, <<https://t24.com.tr/haber/ibb-nin-yeni-halk-ekmek-bufeleri-acma-onergesi-akp-ve-mhp-oylariyla-reddedildi,866649>>, <<https://www.hurriyet.com.tr/yerel-haberler/ankara/borclanma-talebine-ret-41381616>>, <<https://www.sabah.com.tr/ankara-baskent/2020/06/12/mansur-yavas-meclisi-mahkemeye-verdi>> Accessed January 26, 2021.

audit system.

Externally and historically, municipalities are subject to administrative tutelage enabling the central government to oversight the local as well (see, e.g., Akçakaya 2000). Mainly the Ministry of Interior and if required, other relevant ministries exercise power to regulate municipal activities, such as the Ministry of Environment and Urbanization on spatial development plans or the Ministry of Finance on the personnel rights (Salihoğlu 2018; Şarbak 2017). Turkish Court of Accounts is yet another external actor of which audits result in binding judicial actions. Since this type of external audit is the main interest of this research, further details will be discussed separately in another section.

4.2.4 Municipal Finance and Budget

Turkish municipalities generate revenue of their own and they also receive a share from the tax revenue collected by the central government. Transfers from the general tax revenues constitute the backbone of the municipal revenues and different types of municipalities receive different amounts from the general budget (see, e.g., Akce 2014). While transfers from the general budget are unconditional yet distributed according to municipal population (Şarbak 2017, 53), conditional transfers are relatively small and based on aids from relative Ministries for certain projects (Ü. Arıkboğa 2017). Certain amount of the transfers from the center is redistributed within metropolitan municipalities according to their population and geographical size, and also according to the level of socioeconomic development in non-metropolitan cities, for purposes of financial equalization among small and large municipalities (Şarbak 2017, 54).

As part of their self-generated revenue, municipalities collect some taxes at the local level, such as on advertising, electricity, property, fee for service provision, fine and interests and they can also accept donations or borrow from internal and external markets or rent or sell municipal assets (Act No. 5393, Article 59). For borrowing, legal limitations determined by the center applies. Financial self-reliance of metropolitan municipalities is relatively lower as they receive a larger share from the general budget and enjoy relatively few areas of local taxation (Ü. Arıkboğa 2017, 61).

In terms of budget, municipalities, like other public institutions in Turkey, have experienced the transition to a new public financial control system which dates back to 2003 with the enactment of the Act No. 5018 on the public financial management

and control. Çöker (2018), who is also a member of the Turkish Court of Accounts, states that the new system has targeted efficient, effective and economic use of public resources, legal compliance and financial transparency which enabled Sayıştay to conduct regularity (legal compliance) and performance audits as well. One aspect of this transition was the implementation of the accruals accounting system that records each and every transaction unlike cash accounting of which accounts are based on payment. Reporting all liabilities and assets of an institution, accounting based on accruals is expected to reinforce transparency and financial control. Financial reforms of the 2000s have also introduced analytic budget classification that aims at coding the expenditure in terms of who spends, i.e. which administrative unit manages the funds concerned, (administrative classification), what, i.e. payment for salaries, interests, services, goods etc., (economic classification) and why, i.e. broad objective of spending such as education or social security (functional classification).²⁴ Being a part of the public finance, current municipal budgeting also follows the same procedure and Sayıştay audits of municipalities clearly interacts with this accounting system. Although it is not effectively adopted in all cases, this system is supposed to represent the whole financial structure and future implications of the current accruals. As reported by Sayıştay in one of the municipal audits, such accounting records aim essentially at tracking the activities of an institution, not equalizing the financial statements.²⁵

4.2.5 Municipal Politics in Turkey: Citizen-elite Linkages and the New Public Management

More on local politics could be built upon the formal structure discussed above through certain citizen-elite linkages at the local level and the understanding of service provision in terms of the New Public Management (NPM). With regard to citizen-elite linkages, municipal politics cannot be fully investigated without taking the intergovernmental relations into account. In other words, as the local serves as an intermediary between the voters and the political parties and the central government for the electoral competition at the national level, the political relationships established at the local level need to be analyzed also in terms of local-national linkages. While this aspect of the matter is to be discussed in the next section, the following reading of the local is limited mainly to how citizens are connected to

²⁴Please see the link for further details <https://www.elibrary.imf.org/view/IMF005/10622-9781462343478/10622-9781462343478/10622-9781462343478_A001.xml?language=en&redirect=true> Accessed at February 2, 2021.

²⁵Bursa Metropolitan Municipality Audit Report, 2016, Finding No. 3 (findings that do not affect the audit opinion).

politics in and through the municipalities and the practices of NPM in municipal politics and their implication for accountability.

Clientelism at the local level

Local politics in Turkey have always been a field of patron-client relations, particularly to mobilize electoral support, but now we see the distribution of benefits through political party organizations unlike the traditional clientelism between local notables and their clients, peasant in rural Turkey (Sayari 2011). Growing city politics have made the municipalities an area of scholarly research for clientelism. While migration to the cities in the 1960 created shantytowns as the periphery of metropolitan cities, the need of newcomers for the municipal services such as electricity and transportation, and the legal ownership for the houses they illegally built on the public land made them clients of political parties in return for electoral support (Sayari 2014). The same phenomenon continued throughout the 1980s and has gained peculiarities based on political Islam since the 1990s with the rise of the Islamist Welfare Party (*Refah Partisi*, RP) at the local level.

The gist of the citizen-elite relationship in the localities where urbanization went hand in hand with the “collective occupation and construction” on the land that “strengthened existing kin and communal ties” is exemplified by Tuğal (2009, 122). He refers to the visit of a resident to a municipal official for municipality’s decision to destroy his land. The dialogue the author presents in this case shows us that while the municipal official admitted that “once a man told the mayor that he had two hundred votes, nobody was able to touch his building” and the previous municipal government even fired the personnel who wanted to apply the rules of local planning for electoral concerns, the resident also came to the conclusion that he has “twenty votes” and he was going to vote for another party because of the development plan on his land (Tuğal 2009, 123). As the communal ties, or *hemşehri* networks, are overrepresented in municipal councils in some cases, clientelism also affects representation and accountability more systematically at the local level (Bayraktar 2007). With the rise of urban politics, new sources of political patronage such as municipal jobs or zoning regulations have been created “to recruit new activists and supporters” (İncioğlu 2002, 73). However, such channels also point a discursive space in which meanings of accountability have been (re)generated. Urban planning and reconstruction, for example, is such a zone of conflict where horizontal and vertical accountability are highly likely to crash. For example, in an interview with an urban planning director in a metropolitan district municipality, the author was told the following:

“There is an article, no. 18, in the Zoning Act, no. 3194, on arranging the land orderly. You take the formless parcels from the residues left over from the roads, combine them, form regular parcels and construct areas for playground, mosques. . . In other words, all the social space and a qualified urban plan that citizens could live in. Article 18 is essential for urban planners. . . For such planning, you can take 40% of one’s land. . . Citizens ask why we take 40% from them. I take it but I built schools, police stations, sports and social facilities, playgrounds and roads in return. Most of the mayors and urban planning directors are unwilling to follow Article 18 as they avoid any fight against citizens, and they fear citizens’ reactions.”²⁶

While municipalities hesitate to extract from citizens for re-election concerns, revenue generation through selling or renting municipal real estates has become a common alternative practice (Emil and Yilmaz 2012). Furthermore, the relationship between the voter and the candidate at the local level is not necessarily determined by the recognition of mutual obligations and rights on a universal basis. One particular phenomenon through which particularistic distribution is defined has become municipal social aids. Municipal social aids have been introduced into Turkish politics systematically since the Islamist Welfare Party (*Refah Partisi*, RP) surprisingly achieved victory in many cities including Istanbul and Ankara in the 1994 local elections. During the AKP era, municipalities and mayors have also functioned as distributors of social goods, especially in low-income districts through various vertical and horizontal networks of patronage built around primordial ties of solidarity (Sayarı 2014). While the RP led a policy of social assistance based on charity activities such as circumcision and group wedding ceremonies, soup kitchens, handout of foods, public transportation tickets, clothing and coal by Islamist NGOs has, the AKP also systematized the implementation of this by using local governments both as detectors of those in need and as means of redistribution in the meantime (Massicard 2014).

As certain benefits have become available exclusively through certain means, tendencies of the existing political culture to legitimize particularistic distributions have also been reproduced and strengthened. For example, in a case study of the electoral support of the urban poor for AKP, Ark Yıldırım (2017) concludes that AKP’s clientelist networks operate through a normative framework, a successful human interaction between the local people and the party activists that identify clientelism

²⁶Interview on November 28, 2019.

as the normal way of resolving daily problems which is beyond material attempts of vote buying. Buğra and Candaş (2011, 522), however, argue that AKP’s social security regime has more to do with the global, neoliberal social policy environment than Islamic charity and AKP was actually able “to frame an essentially conservative social policy orientation in familiar cultural terms and institutional references.” In the meantime, the opposition has criticized social aid by municipalities for becoming a part of clientelism and politicization, instead of a matter of right, and for creating confusion on “who gives what” (Massicard 2014, 29). Now, municipalities ruled by the opposition parties also organize re-distribution through charity such as online platforms for paying for the bills of low-income or nonearning families.²⁷ This has been, however, introduced more as a collective philanthropy, instead of being led by certain communities or the incumbent party. On the one hand, it seems that the opposition brings the economic hardship citizens experience forward in similar terms already legitimized by the incumbent yet differentiating itself as being inclusive. On the other hand, not defining any causes or proposing any solutions at the system level, such aid through municipalities still fits the same neoliberal institutional framework that is discussed more in detail below.

How citizens vote for municipalities in Turkey is relatively unknown, compared to the voting behavior in parliamentary elections. As a process and to be consequential, the accountability relationship between citizens and politicians requires the former first to know, and an interest and ability to learn, about what municipalities do. When transparency is complete and the information is available, do citizens spend any time for evaluation, be it a discussion of local politics among the family and friends or reading the news about municipalities from different sources? Coming after this stage, what do we know about voting behavior at the local level? Kalaycıoğlu (2014) shows that while voters vote for party lists, not individual candidates, in general, they tend to vote in accordance with their party identification, ideological position and economic satisfaction in both national and local elections. For the 2019 re-run elections in Istanbul, it has been shown that voting behavior was significantly determined by partisanship that also affected the perceptions of economy and the opposition candidate and supporters (Erdoğan, et al. 2019).

Municipalities in between the public and the private

Changes and continuities in perceptions of local governance and what should be done at the local level are observable within country’s broader socioeconomic environment. While municipalities have been developed historically as local service providers designed by the center, not necessarily as units of bottom-up participa-

²⁷For example, <<https://www.birgun.net/haber/imamoglu-askida-faturla-odemelerinin-dagilimini-acikladik-yoksul-ilceler-basta-301172>> Accessed February 8, 2021.

tion or deliberative democracy (see, e.g., Çitci 1989), they have increasingly evolved parallel to a neoliberal understanding of urban governance which identify cities as a complex market that produces also itself as a consumption good. On the one hand cities are marketing themselves.²⁸ On the other hand, public service is contested for the very meaning of it. Local politics in Turkey manifests partisan divides on what urban governance denote. For example, based on an analysis of municipal councils, Erder, İncioğlu and Uyan Semerci (2015) conclude that AKP's and MHP's council members are more likely to perceive public services in terms of investment and construction, and “urban projects” and efficiency has become defining features of local politics in Turkey in general.

By the 1980s, Turkish municipalities were relatively strengthened but also opened to pressure from private interest groups (Bayraktar 2007). Municipalities have established Municipal Economic Enterprises (*Belediye İktisadi Teşebbüsleri*, BITs) since 1985 and these corporations compete with private firms in the public procurement processes (Özdemir 2008). Additionally, municipalities have been actively cooperating with the private since the 1990s through contracting the municipal services and sharing stakes in private enterprises (Massicard 2014, 16).

Within this policy framework, public procurement in Turkey has turned into a critical means that enable incumbents to distribute resources on a discretionary basis. Public procurement processes have been increasingly criticized for not fulfilling the legal criteria and the principles of competition, transparency and efficiency. The Act on Public Procurement that was passed in 2002 had been changed 21 times and a number of amendments introduced exception clauses that increased the discretionary power of public authorities, that apparently resulted in regular contract awarding to close followers (Massicard 2014, 14). Utilizing data on public procurement contracts awarded between 2004 and 2011, Gürakar and Bircan (2016) demonstrate that politically connected firms are more likely to get awarded on a partisan basis. For example, while firms connected to AKP gets the largest share from municipal contracts in the cities called “Anatolian Tigers,”²⁹ compared to Istanbul and Ankara, Izmir Metropolitan Municipality led by CHP also awards firms connected to CHP more than others, which is apparently justified by the uncompetitiveness in other cities that put these firms at a disadvantage (Gürakar and Bircan 2016).

Furthermore, Massicard (2014, 17) states that once a contract is signed by a company with the municipality, the probability of signing others in future increases. In this

²⁸For some illustrations please see the following <<https://www.europeancitiesmarketing.com>> Accessed February 6, 2021.

²⁹Namely Gaziantep, Denizli, Konya, Kayseri and Malatya (Gürakar 2016, 100).

way, certain firms could establish monopolies over time, which are indicators of particular networks. To give an example, the firm Özkartallar was eligible for the cleaning and garbage collection services in Istanbul in 1994 and given its established ties with the mayors of AKP, it was able to work also in Ümraniye, Sultanbeyli, Çekmeköy and Sancaktepe districts in Istanbul by 2011 (Massicard 2014, 17). The idea that market-like incentives would produce efficient service delivery also creates an accountability relationship between municipalities and private firms. Neither such accountability nor the competitiveness and efficiency of this relationship can be taken as granted. This “contract accountability” is dependent on certain things as the following:

“More competition translates into lower costs, but contract accountability requires two forms of knowledge: local and technical. Local knowledge of the market prices and the capacity of the firms become a factor when the municipality is considering whether the lowest bidder can indeed fulfil the contract. Technical knowledge comes with experience and expertise and the lowest bids are assessed using this know-how” (Kadirbeyoglu and Sümer 2012, 347).

On the one hand, contracting out per se does not necessarily guarantee public good. While it is simply a means for service provision, the content and requirements of contracts also subjectively changes. On the other hand, municipality’s own capacity to monitor and enforce the contracts properly is also dependent on the quality of its personnel (Kadirbeyoglu and Sümer 2012). When recruitment of the municipal personnel is not based on meritocracy and informal relationships between municipalities and firms suggest favoritism, practices of NPM raises important questions of accountability.

For the transportation system designed by the Canakkale municipality, for example, Kadirbeyoğlu and Sümer (2012) note that experienced personnel were able to prepare a contract that envisages a central, electronically monitored system that distributes the total revenue among all members from a common pool and whereby hindered attempts at private benefit. The same contracting process, however, resulted in bus owners trying to maximize their benefits individually in Van as they demonstrated. What this example suggests is that even before contract accountability, the use of the tools of NPM is very much subjected to the individual characteristics of municipalities. Various cases of ineffective use of public resources through ill-prepared tender specifications, i.e., underestimation of costs or items of work,

also appear in Sayıştay’s municipal audits. For example, Sayıştay reported in 2014 that a public procurement by the Ankara Metropolitan Municipality resulted in an increase in the work that the contractor bid more than the estimated costs although some other works with lower costs were never done.³⁰ For this finding, Sayıştay notes that although the contractor seems at first to win the tender at a price approximately 27% lower than the estimated cost, when the cost of the work actually done is calculated, the second low bidder should have won. Similar findings are reported also for other municipalities in various audits.³¹

The relationship between municipalities and their corporations is also an intricate one. The following quote that highlights some important aspects of this matter is from Gürakar (2016, 99):

“The first one is the existence of a non-negligible number of municipal contracts awarded firms that belong to the members of the procuring municipalities’ municipal councils. The second one is the increase of the municipal enterprises’ (BITs) share in municipal procurement contracts. The main problem with this situation is the fact that the BITs are owned by the Municipalities and the boards of directors of BITs consist of municipal bureaucrats appointed by the municipal bodies, particularly the mayors.”

When audited by Sayıştay, municipal budget is examined separately from its corporations and municipalities are expected to secure all their interests indebted also by BITs. Although both might be perceived as part of the public management, not all transactions between these entities result in public good. The relationship between the municipalities and their enterprises is also open to favoritism and public loss. For example, İlhan (2013), a chief auditor in Sayıştay, examines the public procurement processes of 93 municipal companies in 15 metropolitan municipalities between 2008 and 2009. He shows that a significant portion of municipal resources was distributed to these corporations through tenders, and they appeared as the sole bidder in many procurement processes despite failing a price advantage. Furthermore, the general condition of municipal companies might suggest financial loss which needs to be taken into account for understanding public benefit in terms of the

³⁰Ankara Metropolitan Municipality Report, 2014, Finding No. 7 (findings that do not affect the audit opinion).

³¹See for example, Bursa Metropolitan Municipality Report, 2016, Finding No. 11 (findings that do not affect the audit opinion) or Konya Metropolitan Municipality Report, 2015, Finding No. 1 (findings that do not affect the audit opinion).

relationship between municipalities and their enterprises (İlhan 2013). For example, Sayıştay reports for a metropolitan district municipality that the municipality has increased its capital share in its corporation by 11,5 million Turkish liras in three years mainly “to finance the loss” the corporation made in these years, which is almost 10,5 million Turkish liras.³²

4.3 Local-national Linkages: Some Inter-governmental Dynamics

Albeit its changing and multidimensional nature, the relationship between the local and national governments has been exposed to a one-way reading focusing on the impact of the center on the local for quite long. Administrative and financial autonomy of the local vis-à-vis the national is one aspect of this relationship. The early studies on Turkish local governments have exclusively focused on the relationship between the central government and municipalities as the latter lacked administrative and financial autonomy to a great extent (see, e.g., Esmer 1989; Heper 1993; Köker 1995). After the establishment of metropolitan municipalities in 1984, we see that similar studies have been conducted this time to analyze the relationship between metropolitan and district municipalities (see, e.g., Ergüder 1989; Kalaycıoğlu 1989).

Yet another analytical perspective is to examine the local as an area of politics on its own both affecting and being affected by the national in many ways. The local in Turkey has been relatively understudied for questions of democracy such as power distribution or political representation and participation (Bayraktar 2007). For example, accountability and checks and balances at the local level are still considered fundamentally a matter of financial audit of municipalities by state agencies (see, e.g., *Ulusal Belediyelerde Denetim ve Beklentiler* 2010). However, many recent studies, within a broader context of understanding democratic breakdown in Turkey, reflect a shift in scholarly interest more towards the role of the local for the competition for political power.

4.3.1 The Local That is Dependent on the Center

The newly established Republic emphasized the role of local governments in service delivery and the first Constitution identified departments (*eyalet*) and villages

³²İzmir Narlıdere Municipality Report, 2018, Finding No. 3 (findings that do not affect the audit opinion).

mostly as administratively autonomous, which remained quite exceptional in the history of Turkish local politics (Bayraktar 2007). In 1930, the Municipal Act No. 1580 was enacted and remained in force until 2005, when the new Act No. 5393 was passed. The Act No. 1580 identified municipalities more in terms of service provision at the local level and municipalities were considered instruments of national modernization project and local resources were to be used for nation-level socioeconomic development, instead of local needs (Bayraktar 2007). The Ottoman legacy of the lack of self-government and mistrust for the local for endangering the unity continued as stated by Heper (1989, 4) as the following:

“... the Republic established in 1923 hardly inherited a tradition of local government. The Republican political system in turn has continued to evince strong traits of centralization. The local government was based upon the principle of delegation rather than devolution. This led to the establishment of an elaborate administrative tutelage over the local government. The tutelage in question was exercised over their decisions, transactions, composition and personnel.”

Although the 1961 Constitution kept the municipal structure almost intact and the financial dependency of municipalities on the center continued, financial resources of local governments have been improved and municipalities started to purchase from the private in the post-1980 period (Bayraktar 2007), as discussed above. This change was brought essentially by the pragmatism of political parties, of which electoral victory became highly dependent on urban politics, rather than a cultural shift in favor of decentralization (Ergüder 1987). With rapid urbanization, city governance became an important issue, many citizens became voters in municipal elections and cities became prominent areas of political competition (İncioğlu 2002).

In general, the local-national relationship has been marked by bureaucratic centralism of the Turkish administrative culture, i.e., decision making at all levels of policy making to be an authority of national governments and its extensions at local levels (Heper 1989). Furthermore, whenever the national and the local incumbents differed, the desire of the center to control the local has become evident. Bayraktar (2007), for example, notes that any act of the opposition at the local level could easily be perceived as “a political act” on partisan lines by the center. The design of the municipal politics has always been subjected to the incumbents’ desire for a certain local-national relationship. Some illustrative points are stated by Heper (1987, 6) on the introduction of the metropolitan municipalities in Istanbul, Ankara

and Izmir in 1984 as the following:

“More than one interviewee said that in devising the metropolitan municipal system, the Motherland Party government placed special emphasis on the District Municipalities rather than on the Metropolitan Municipality. This was because the Motherland Party had not hoped to capture the mayoralty of the Metropolitan Municipalities since, during the past decade, the candidates nominated by what is now the Social Democratic People’s Party had captured these mayoralties. . . . When the Motherland Party candidates for mayor won all three metropolitan municipalities in Istanbul, Ankara and Izmir, the Party was pleasantly surprised. But the metropolitan mayors so elected were not much impressed with the powers and resources at their disposal. So they started intensive lobbying in Ankara and during the enactment of the Governmental Ordinance relating to the Administration of Metropolitan Municipalities, metropolitan municipalities were significantly strengthened.”

When social democrats won the local elections in many cities in 1989, the clash between the local and the central was back to the politics and administrative pressure from the center increased (Bayraktar 2007). Compared to the pre-1980 CHP rule in cities remembered as “socialist municipalism,” these mayors faced both a top-down pressure that prevented some of their projects and the neo-liberal policy framework that already put the urban governance into a different perspective (see Kurtuluş and Aslan 2016).

The local has continued to be reconstructed in the 1990s in accordance with the global economic framework and emphasis on good governance. The United Nations Habitat II Conference held in Istanbul in 1996 addressed and publicized issues of good governance such as accountability, transparency and rule of law, and the Local Agenda 21 program was implemented in pilot municipalities (Toksöz 2018). Following the administrative deadlocks and corruption scandals of the 1990s, the 2001 economic crisis paved the way for financial and administrative reforms in the country that also targeted local governments (Toksöz 2018). The first term of AKP was then marked by attempts at decentralization.

Both internal and external dynamics played a role in the reforms in local governments: Following the 2001 financial crisis and the 1999 earthquake which were both demonstrations of incompetence in the public eye, partly pushed by the World Bank, IMF, OECD and the EU, and partly by the increasing demands for effective

local service provisions, the NPM approach has been adopted and the local has been re-constructed as an area of foreign investment as part of the global economy (Kadirbeyođlu 2020). From an alternative point of view, the new municipal laws of 2004 (Act No. 5216) and 2005 (Act No. 5393) were more for “metropolization” than “decentralization” and were parts of “a plan to structure the country by its cities, with Istanbul first and foremost” (Massicard 2014, 8). However, in the post-2006 period, formal attempts at re-centralization were realized, such as the Urban Transformation Act of 2012 that enabled the Ministry of Urban Affairs, Mass Housing Administration (TOKİ) and the Metropolitan Municipality, bypassing the districts, to make decisions on urban renewal, or the Act No. 6360 that eliminated more local administrations of the rural (Kadirbeyođlu 2020).

Another significant development that changed the local-national relations radically was the coup attempt in 2016. Following the state of emergency, the Decree No. 674 paved the way for the replacement of mayors and municipal councilors by centrally appointed governors. By 2017, there were 3 metropolitan mayors, 6 province mayors, 22 metropolitan district mayors, 44 provincial district mayors, 13 town mayors, 54 metropolitan council members, 40 provincial council members, 46 non-metro district council members and 11 town council members were replaced by trustees (Keleş and Özgül 2017). Almost all of these appointments have targeted HDP municipalities. Following the 2019 local elections, HDP declared that 47 of its municipalities and 19 of its municipal council members were replaced by August 2020.³³

Not surprisingly, CHP-led municipalities have also occasionally reported that they had difficulties in financing their projects through public banks and in proceeding with the central bureaucracy.³⁴ Who represents the local or what the local politics is for has become yet another source of dispute between AKP and the opposition. As an example of a top-down project which has been heavily criticized for its environmental and logistic consequences and for being essentially rent-seeking as the surrounding land has already been purchased by not only domestic elites but also those from Qatar and Saudi Arabia,³⁵ the Canal Istanbul project is an such as example that illustrates both the confrontation between the local and the national and what the local is to be within the broader economic framework. While İmamođlu

³³ <<https://www.hdp.org.tr/Images/UserFiles/Documents/Editor/2020/1-yillik-kayyim-raporu-2020.pdf>> Accessed February 22, 2021.

³⁴ <<https://www.birgun.net/haber/akp-alamadigi-sehrin-halkini-cezalandiriyor-279867>>
<<https://www.sozcu.com.tr/2019/gundem/imamoglu-kamu-bankalarinin-kapilari-ibbye-kapatildi-5469954/>> Accessed February 22, 2021.

³⁵ <<https://t24.com.tr/haber/kanal-İstanbul-guzergazinda-iki-arap-is-insaninin-daha-arazi-aldigi-ortaya-cikti,853598>>
<<https://www.theguardian.com/environment/2020/feb/17/canal-İstanbul-erdogans-crazy-plan-to-plot-route-between-black-and-marmara-seas>> Accessed February 22, 2021.

has campaigned against the project with the slogan “either Canal or Istanbul” and the Istanbul Metropolitan Municipality has sued the environmental impact assessment report of the project,³⁶ an investigation by the Ministry of Interior has been launched against the mayor on the ground that he violated the principle of administrative integrity of the country by opposing a state project.³⁷ Obviously re-shaping the local-national relations following its loss in the 2019 local elections, AKP have made decisions to block the social and humanitarian aid by municipalities and to favor decision making by district municipalities vis-à-vis the metropolitan for the management of parking lots.³⁸

4.3.2 The Local Interacting with the Center

The electoral implications of the local for parliamentary elections refer to the most important bond established between the local and the center through political parties. In the June 2015 general elections, for example, CHP and HDP were able to increase their vote shares in municipalities they controlled (Kemahlioğlu 2015). On the one hand, the local, once occupied, can increase the chance for further electoral success, especially for the opposition parties that are systematically deprived of resources to compete on a level playing field. On the other hand, the incumbent can utilize local politics in certain ways to consolidate its power. In this sense, various studies have touched upon the role of municipal politics in the consolidation of the electoral support for AKP. These municipalities establish certain relationships with not only the local people, especially by employing many in municipal offices (Sayari 2011), but also the private business through contracting out municipal services. To illustrate the importance of municipal politics, Esen and Gümüşçü (2019, 320) state the following for the 2019 local elections:

“The economic crisis made it harder for AKP to deliver on its material promises. For the opposition, the mayoral race was therefore a valuable

³⁶ <<https://www.ibb.İstanbul/News/Detail/36460>> Accessed February 22, 2021.

³⁷ <<https://m.bianet.org/english/politics/234526-İstanbul-mayor-imamoglu-to-me-canal-İstanbul-is-not-a-state-project>> Accessed February 22, 2021.

³⁸ <<https://tr.euronews.com/2020/04/02/chp-li-belediyelerin-bagis-kampanyasina-engel-hukukcular-nasil-degerlendiriyor>>
<<https://www.cumhuriyet.com.tr/haber/belediyeler-otopark-gelirlerini-buyuksehir-belediyelerine-aktarmayacak-1801073>>
<<https://www.cumhuriyet.com.tr/haber/akpdn-belediyelere-bir-engel-daha-afetzedelere-de-yardim-edemeyecekler-1811061>>
<<http://www.diken.com.tr/akpnin-otopark-teklifi-ibbnin-yillik-40-milyon-liralik-geliri-tehlikede/>>
Accessed February 22, 2021.

opportunity to challenge both the government's authoritarian measures and President Erdoğan's increasing control over the state apparatus, at least at the local level. Meanwhile, AKP had to sustain its dominance in local governments, which have served as a major venue for clientelist distribution, providing the AKP machine with unequalled material and human resources."

Öniş (2012) underlines that AKP has benefited from formal and informal redistributive mechanisms to enlarge its electoral coalition. Aytaç (2014) analyzes distributive politics in multiparty competition illustrated by the case of Turkey and the Conditional Cash Transfer Program, which is a poverty alleviation program by the government targeting poor families in order to enable the children of these families to access education and health services. He shows that the national incumbent indeed targets districts where the competitor is ideologically closer to itself with more resources. Pointing what happens after the elections, Kemahloğlu and Bayer (2020) show that in AKP controlled municipalities, citizens receive more green cards, which is a centrally provided free public healthcare program for the low-income citizens, as the local party organizations are stronger and help the central government target the citizens better in these cases. To look at the relationship between electoral support and service provision the other way around, Çınar (2016), for example, shows that better public infrastructure services are strongly and positively associated with the electoral support for AKP at provincial level. Testing the partisan ties between the incumbent and its municipalities and the electoral consequences of this, Kemahloğlu and Özdemir (2018) also conclude that the AKP metropolitan municipalities strategically receive more resources, spend more in electorally competitive districts and contribute to AKP's success in national elections. All these findings unearth a whole electoral cycle that performs in favor of the incumbent through the local once occupied.

In addition to the potential to ensure electoral support, the local has also served as a space to discuss the political agenda of the country and as an area for the development and mobility of political career. During the 2019 local elections, the opposition parties emphasized very much the corruption under the ruling party. While the race for Istanbul has brought the Sayıştay reports to the public attention more than ever, the IYI party and the Felicity Party (*Saadet Partisi*, SP) also accused the AKP government of corruption, injustice and incompetence (Esen and Gümüştü 2019). As will be discussed more in detail in the following section, Sayıştay audits essentially targets legal compliance. Unlike the 2013 Corruption Scandal, this time findings were revealed by a legitimate state institution, as the government

inevitably claimed a massive successful clean-out, so that the content has been contested more for its meaning.

Tuğal's (2009) analysis of Sultanbeyli, a district in Istanbul, shows that corruption was once considered to be the reason for inequality and poverty and the wealthy was mistrusted and suspected of some sort of legally or religiously illicit enrichment among the Islamist urban poor prior to the AKP era. To illustrate an important shift in the language, what has been uncovered for municipal politics by Sayıştay as "irregularities" has been discussed by the then mayor of Istanbul, Ekrem İmamoğlu, with a reference to religiously illicit "waste" (*israf*) during and following the 2019 local elections.³⁹ As opposed to the links established with poverty and inequality in the 1990s, waste per se lacks any broader socioeconomic references. Unlike irregularity or corruption that can both indicate violation of the rule of law and distribution of resources on a particularistic basis, waste less emphasizes the responsibility and accountability of the subject that could be tested through formal mechanisms. Although it might speak well to the conservative or religious audience, waste is defined more in terms of material excess and inner moral responsibility. It formulates the problem as a matter of prudence, that conforms with the expectations of the New Public Management for greater efficiency as well. Furthermore, defining the mismanagement based on not universal legal criteria but subjective judgement of voters, accountability is once again constructed simply along a vertical dimension.

The individual political career can also be discussed as a function of the local-national linkages and intra-party politics. Municipal politics in Turkey has long been an arena where candidates show their political competence and influence as become evident with the rise of Erdoğan from being Istanbul's mayor to the presidency of the country (Bayraktar 2007). İncioğlu (2002) argues that some metropolitan mayors could even be more influential in national politics than the members of the parliament. Local politics might be seen as a means of bottom-up mobility by the low-level politician under certain circumstances. For example, locating her research at a subnational level, Kemahlioğlu (2012) suggests that patronage politics at the local level is also about intra-party politics. She shows that mayors are more likely to engage in particularistic exchanges when their individual support in the district is stronger than the support for their party and when party leadership is competitive, so they become potential rivals to the party leaders. For the case of Turkish local politics, we also see that former ministers have been nominated by AKP for mayoralty in different cities such as Fatma Şahin as the ex-Minister

³⁹See, e.g., <<https://tr.sputniknews.com/turkiye/201906031039229826-imamoglu-İstanbulda-israf-duzenine-son-verecegiz-butce-tasarrufu-ile-halkimizin-gercek/>> Accessed December 16, 2020, or, <<https://www.youtube.com/watch?v=FI6WG-so3yo>> Accessed February 13, 2021.

of Family and Social policies and the current mayor of Gaziantep Metropolitan Municipality, or Hilmi Güler as the ex-Minister of Energy and Natural Resources and the current mayor of Ordu Metropolitan Municipality. Either because of some intra-party dynamics and career ambitions of individuals for lower yet beneficial positions to survive or because of the political party's or leader's desire to have a greater control over the local (see, e.g., Yıldırım 2018), the downward mobility targeting municipal politics is illustrative for how the local interacts with the center in Turkey.

From an alternative perspective, the local-national interaction is to be examined through the peculiarities of the local. In this sense, Turkey is an illustrative case as both socio-economic development and political culture indicate uneven geographical patterns that reflect on voting behavior as well (see, e.g., Çarkoğlu 2000; Özen and Kalkan 2017). Being a major site of Kurdish settlement, the Southeast and Eastern parts of the country have been characterized by unequal land distribution, extreme poverty, armed conflict, forced migration and tribal politics (see, e.g., Çarkoğlu and Eder 2005; Kirişci and Winrow 1997). On the one hand, the national incumbent could develop different strategies targeting the localities with certain features. For example, allegedly for security reasons, ballot boxes that were particularly supposed to be in favor of HDP were relocated in the 2018 general and presidential elections.⁴⁰ On the other hand, localities could even master the partisan voting behavior. One such case is that of Ahmet Eşref Fakıbaşa who served as the mayor of Şanlıurfa from the ranks of AKP following the 2004 local elections yet was re-elected as an independent candidate in 2009. The claim that an AKP member of the parliament said that “even if we nominate our jacket, it will win 70% of votes” caused uneasiness in the city on the eve of the 2009 elections and while his visit to the city was protested by citizens with posters stating that “no vote for the jacket,” Erdoğan responded to the crisis by the following: “Politics is a team work... You run as an independent candidate, how would you then form your group in the municipality, how would you find the power, the resources you had gained so far?...If you get off the train, you cannot board it again.”⁴¹ Nevertheless, after winning the game at the local level, Fakıbaşa further became the Minister of Agriculture later. Another example of individual success transcending the party lines is Yılmaz Büyükerşen who has been serving as the mayor of Eskişehir since 1999 from the ranks of different political parties. In the last local elections in 2019, he was re-nominated by CHP despite his

⁴⁰ <<https://www.hurriyetdailynews.com/relocated-ballot-boxes-to-affect-144-000-voters-in-turkeys-election-132491>> Accessed February 16, 2021.

⁴¹ <<https://www.hurriyetdailynews.com/those-who-quit-akp-cannot-return-president-erdogan-141770>> <<https://www.hurriyet.com.tr/gundem/fakibabanin-iliginc-siyasi-yolculugu-40525246>> Accessed February 16, 2021.

advanced age. When asked about his nomination for the 2019 elections, he expressed that “Eskişehir residents do not let me go,”⁴² and apparently his party was unwilling to replace his popularity.

Furthermore, contestation for power is also determined by tribal relations in the south-eastern and eastern localities in Turkey. While such relations refer to large networks of dependencies through land ownership and normative framework of tribal customs, political conflicts along these lines could turn into violent confrontation. Kurdish tribal leaders have played significant roles for the configuration of the state/government-society relations in the region and have been offered positions by Turkish and also pro-Kurdish political parties (Arat and Pamuk 2019). What recently happened in Siverek, Şanlıurfa, are quite illustrative for the municipal politics as part of a distinct locality. The AKP candidate, Şeyhmus Aydın was elected as the mayor in the 2019 local elections. During the campaign period, a controversial issue was the candidacy of Fatih Mehmet Bucak, representing the Bucak tribe⁴³ in the region. Bucak was first declared as the MHP candidate for nomination and, targeting the opposition, infamously stated the following: “I come here not to compete in elections but to fight to the death. . . If I ever see any car of another political party in Bucak again, they know, let them dig their own graves.”⁴⁴ After MHP’s withdrawal from Siverek for the sake of its electoral alliance with AKP, Bucak was surprisingly nominated by CHP despite the intra-party opposition. In November 2020, following his dispute with a municipal council member, the legal advisor of the mayor was shot by the councilor’s son. A couple of days after this event, the mayor Aydın resigned, putting his health issues forward as the reason. Although he wanted to retract his resignation letter later, he failed, and the municipal council elected a new mayor.⁴⁵ In a local newspaper, it has been claimed that the armed attack was originally planned against the ex-mayor to push him to resign, and it

⁴² <<https://t24.com.tr/haber/yilmaz-buyukersen-yanitladi-yerel-secimlerde-bir-kez-daha-aday-olacak-mi,701021>> Accessed February 17, 2021.

⁴³ The Bucak tribe has long influenced the Turkish politics both at local and national levels. Sedat Bucak, the True Path Party’s member of parliament elected from Şanlıurfa (*Doğru Yol Partisi*, DYP), survived the scandalous car crash in Susurluk in 1996 and later sentenced to one year in prison. Known as an ally of the state (see, e.g., <<https://www.milliyet.com.tr/siyaset/susurluk-bucaklari-boldu-5388641>> Accessed February 16, 2021), the tribe was also called for a Kurdish alliance by PKK in 2011 (see, <<https://www.cnturk.com/2011/turkiye/06/04/karayilandan.bucak.asiretine.mesaj/618983.0/index.html>> Accessed February 16, 2021).

⁴⁴ <<https://t24.com.tr/haber/mhpli-aday-secime-degil-olmeye-geliyorum,751300>> <<https://www.cumhuriyet.com.tr/haber/fatih-mehmet-bucak-chpden-aday-gosterildi-1235622>> Accessed February 16, 2021.

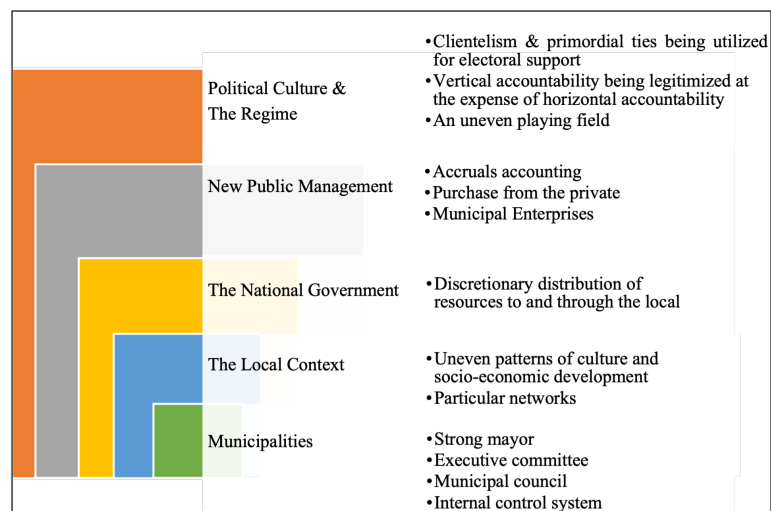
⁴⁵ <<https://medyascope.tv/2020/11/30/siverek-belediyesinde-silahli-saldiri-ile-baslayan-istifa-surecinde-ilginc-gelisme-belediye-baskani-sehmus-aydin-istifasini-geri-cekme-istedi-ancak-bu-talebi-islemekonulmadi/>> Accessed February 16, 2021.

never clearly uncovered if Aydın resigned under pressure.⁴⁶

4.4 An Analytical Framework for the Study of Municipal Politics

What has been reviewed so far aims at locating the municipal politics in an analytical framework for understanding municipal governance in Turkey in terms of accountability and the rule of law. This framework (Figure 4.4) appears to be of multiple layers acting upon one another. Making decisions within an organization of separately elected mayor and council, Turkish municipalities are mainly dominated by mayors who are granted with formal tools of controlling the decision making and also enjoy the party majority in the council most of the time. Municipal councils can also oversight mayors through various means. However, while the council members hardly deviate from their roles as party members, informal ties with mayors who could distribute certain benefits further undermines internal checks and balances in municipalities. The internal control system introduced by the Law on Public Management and Control also aims at greater transparency and accountability. However, such institutions are not necessarily institutionalized (see, e.g., Huntington 1968) and achieve a well-functioning internal audit system.

Figure 4.4 Municipal Politics within a Broader Framework



While the internal audit in municipalities seems to be highly dependent on the mayor, both formally and informally, Turkish municipalities are also subject to

⁴⁶ <https://www.gazeteipekyol.com/gundem/siverek_belediyesi_nde_silahli_saldiri_1_yarali-h57215.html>
<<https://www.cumhuriyet.com.tr/haber/akpli-siverek-belediye-baskani-istifa-etti-mi-ettirildi-mi-1794788>> Accessed February 16, 2021.

external audit by the Ministry of Interior and the Court of Accounts. How all these mechanisms perform through an accountability relationship does have a local context. Administrative and financial autonomy of the local governments is very limited in Turkey where municipalities have historically come up as agents of the center for local service delivery. Although local politics is supposed to be under the influence of the center and function mainly through political parties, peculiarities of the local such as tribal relationships can turn this relationship upside down.

On the one hand, the (re) election concern at the national level requires political parties to ensure support at subnational levels. For the incumbent, as the previous literature review suggests, targeting localities on a discretionary basis is one phenomenon. Studies also show that municipalities and local party organizations can play an important role in doing this on the individual level, i.e., targeting voters as beneficiaries. On the other hand, examples of individual success independent of a party identity or of downward career mobilization suggest that the local is not a subordinate to the center but actively interact with the center and compel it to respond strategically.

These local-national linkages fit a certain policy framework, political culture, and the sustainability of the regime at a broader level. Aimed at financial control and efficiency, the New Public Management approach has been practiced globally through accounting systems that enabled the monitoring of the whole financial structure of public institutions in the long run and purchasing from and sharing in the private. One positive outcome of this has been that horizontal mechanisms of accountability could delve into some aspects of decision making and their consequences in terms of public benefit, efficiency, or legal compliance. However, the relationships established with the private have also created a grey zone where the meanings of accountability and of public office are challenged. In case of Turkey, the understanding politics in terms of clientelism and favoritism along primordial ties has been reproduced through practices of NPM. Although NPM theoretically aimed at accountable public administration, the clash between vertical and horizontal accountability that is inherent in Turkish political culture and strengthened by contemporary populism also manifests itself as the legal frameworks are bypassed in practice as in many cases of public procurement to sustain certain networks.

Public audit and its results are one aspect of accountability as part of this general framework. Chapter 5 will be on public audits by Sayıştay, informing the reader more about the Court and its audit processes in detail. The data as concrete examples of municipal decision making uncovered by Sayıştay will then be analyzed through quantitative and qualitative methods to discuss Turkish municipalities' per-

formance in terms of accountability and the rule of law in Chapter 6 and Chapter 7.

5. PUBLIC AUDIT BY THE TURKISH COURT OF ACCOUNTS

This section of the dissertation focuses on the Turkish Court of Accounts (*Sayıştay*), its public audit processes and outcomes. First a brief history of the institution and its organizational structure will be reviewed. Second, how Sayıştay proceeds with a public audit, how audits are organized and performed will be examined. Outcomes of public auditing will be analyzed from two different perspectives. While the reader is to be informed about the type of reports publicly released by Sayıştay and the content of regularity audit reports, which are the main data source for this research, how the role of Sayıştay and its reports are addressed in politics will also be discussed.

5.1 The Turkish Court of Accounts: Institutional History, Organization and Mission

Sayıştay (Supreme Court of Accounts) is not only an audit institution but also a supreme court of which final judgments cannot be appealed through administrative courts. While it performs auditing on behalf of the Grand National Assembly of Turkey (*Türkiye Büyük Millet Meclisi*, TBMM), it is also a part of the international network of audit institutions such as the International Organization of Supreme Audit Institutions (INTOSAI) or the European Organization of Supreme Audit Institutions (EUROSAI). Hosting the EUROSAI Congress in 2017, the head of Sayıştay also served as the President of this regional organization for the next three years. In 2019, Sayıştay also hosted the INTOSAI Forum of Jurisdictional Supreme Audit Institutions. Sayıştay has increasingly adopted international audit standards projected by the global networks with its counterparts and trained its personnel accordingly.

The institution has its roots in the late Ottoman period. In 1862, Sultan Abdülaziz

founded *Divan-ı Muhasebat*, the Court of Exchequer. The Court was constitutionalized in 1876 by the *Kanun-i Esasi* (Basic Law). In the Republican era, it was re-established and recognized by the first Constitution in 1924. In 1934, the Act on the Court (No. 2514) was legislated to regulate its organization and functions. The 1961 Constitution revised the Court of Exchequer and recreated it as the Court of Accounts, Sayıştay, as we know it today. Sayıştay was constitutionally assigned the duty of auditing revenues, expenditures and assets of the general and annexed budget institutions (*genel ve katma bütçeli daireler*) on behalf of the TBMM. In 1967, the Act No. 832 on the Court of Accounts was enacted. In 1996, the law was amended, and the Court was empowered to conduct performance auditing, which has appeared as a new audit form in the 1990s, as well (see the Act No. 4149).

The Act No. 5018 on Public Financial Management and Control passed in 2003 has enabled Sayıştay to provide more substantial audit reports that examines the whole financial structure of the audited institutions instead of individual transactions. By 2010, the Act No. 6058 on the Court of Accounts was enacted, all activities based on public resources have been brought under its oversight and the Supreme Audit Board of Prime Ministry was incorporated into Sayıştay. Article 160 of the Constitution also states the following:

“The Court of Accounts shall be charged with auditing, on behalf of the Grand National Assembly of Turkey, revenues, expenditures, and assets of the public administrations financed by central government budget and social security institutions, with taking final decisions on the accounts and acts of the responsible officials, and with exercising the functions prescribed in laws in matters of inquiry, auditing and judgement. Those concerned may file, only for once, a request for reconsideration of a final decision of the Court of Accounts within fifteen days of the date of written notification of the decision. No applications for judicial review of such decisions shall be filed in administrative courts.”

And by the amendment made in 2005, the following addition to the Sayıştay’s authority was installed:

“Auditing and final decision on the accounts and acts of local administrations shall be conducted by the Court of Accounts.”

According to a chief auditor from Sayıştay, the new financial control system and the legal amendments have changed the nature of public audits as the following:

“Turkey had cash basis accounting and we, as Sayıştay, had been auditing a cash-based system. Former Sayıştay Act, No. 832, was based on this system in which certain officers were responsible for using the budget and they were audited. This kind of audit produced only judicial reports, focusing on public loss. Following the new Act on Sayıştay, not only judicial reports but also financial audit reports have been published since 2011. Financial audit reports are declared to the public, they come to be known widely. Judicial reports concern only those who are responsible for public loss as it was before” (Interview by author 2020).

Although interviewees from Sayıştay have expressed strongly positive opinions about the expansion of both the scope, i.e., the institutions to be audited, and the content, i.e., what are to be audited in those institutions, of their audits mainly through the Act No. 5018 on the public finance (Interview by author 2020), the AKP governments have been criticized for their attempts at regulating Sayıştay’s audit scope several times since 2010. For example, amendments that could narrow down Sayıştay’s oversight to performance audit, ignoring the questions of financial control and effective use of public resources, and that could enable the audited institutions to bypass their accountability relationship with Sayıştay through lower regulations were cancelled by the Constitutional Court (*Anayasa Mahkemesi*, AYM) in 2012.⁴⁷ Some other amendments that later attempted at excluding institutions such as Turkish Airlines (THY) or the telecommunications company Türk Telekom have similarly been cancelled by AYM in 2014.⁴⁸

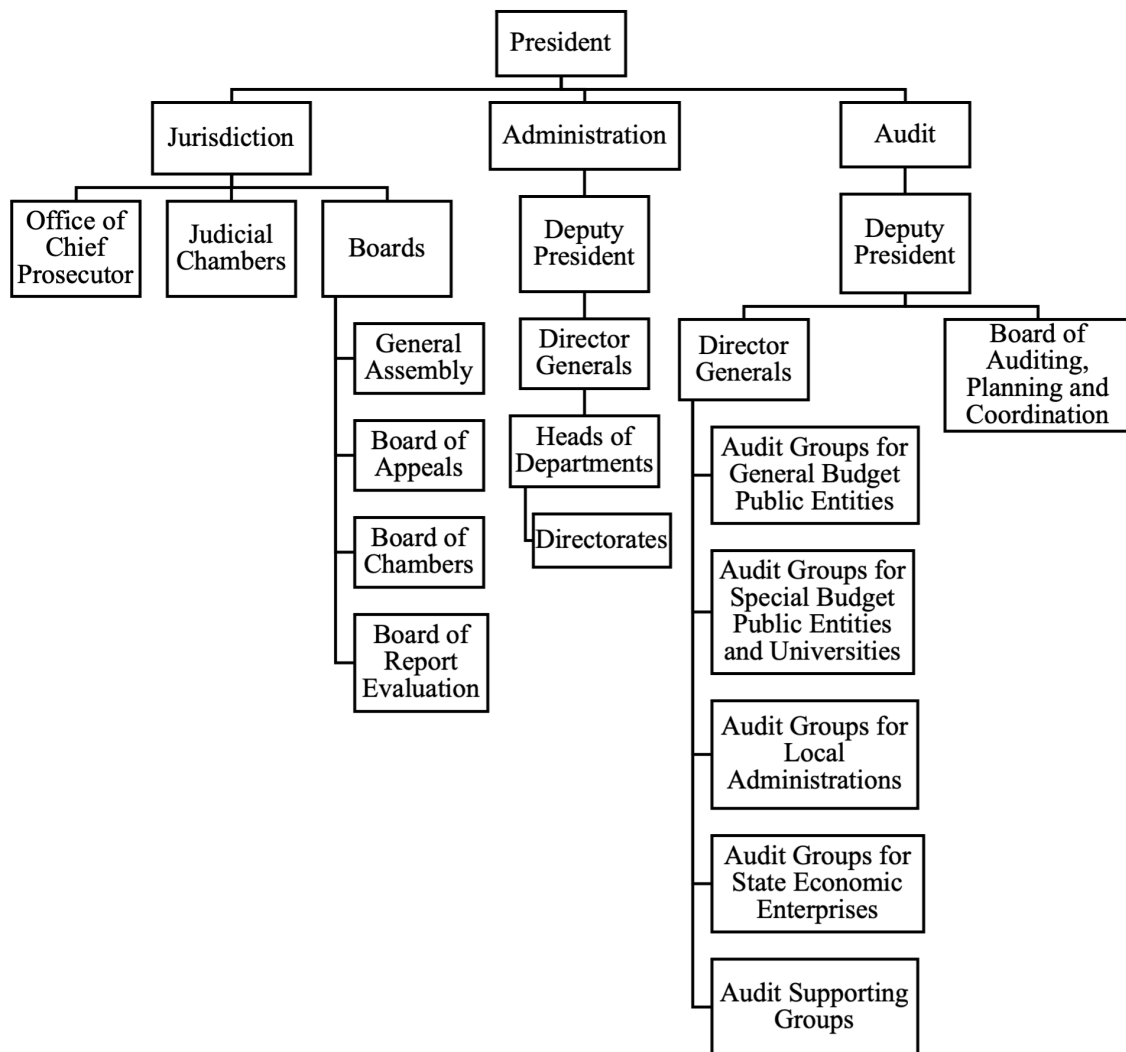
Organizationally, Sayıştay has administrative, judicial and audit branches under its own presidency (Figure 5.1). While different directorates are responsible for administration of the institution, judicial chambers function as courts of account. These chambers discuss the judicial reports, not audit reports, which are prepared in cases of public loss, receive the opinion of the auditors and might call the administrator

⁴⁷ <<https://www.tbb.gov.tr/www.tbb.gov.tr/basin-ve-yayin/mevzuat-duyuru-lari/20130405-6085-sayili-sayistay-kanununa-iliskin-anayasa-mahkemesi-karari>>
<<https://t24.com.tr/yazarlar/dogan-akin/torba-yasada-skandal-devlet-sayistay-denetiminden-nasil-kacirildi,5348>> Accessed February 25, 2021.

⁴⁸ <<https://www.birgun.net/haber/denetimden-kacirip-arpalik-yaptilar-228726>>
<<https://t24.com.tr/haber/sayistaya-torba-yasayla-tirpan-thy-telekom-ve-aa-gibi-sirketler-denetlenemeyecek,321524>> Accessed February 25, 2021.

of the audited institution in case.⁴⁹ The Board of Appeals issues the final decision. Sayıştay’s judicial function is based on the judgement of accounts that refer to all journals and records of an accounting officer and all documentary bases of them and according to the Act No. 5018, ministers, top level directors, spending authorities and other public officers could be held responsible for judgement on accounts (Aksoy, Geçgel and Öz 2018, 47).

Figure 5.1 Organizational Structure of the Turkish Court of Accounts



Source: <<https://www.sayistay.gov.tr/tr/?p=2&CategoryId=72>> Accessed February 25, 2021.

Election and appointment of the members of Sayıştay are regulated by the Act No. 6085. By the end of 2019, 1 president, 2 deputy presidents, 8 general directors, 551

⁴⁹See <<https://www.sayistay.gov.tr/en/?p=2&CategoryId=15>> Accessed February 25, 2021.

auditors in 29 audit groups, 72 auditors, 48 assistant auditors and 44 probationary assistant auditors in 7 support groups, 8 judicial chambers with 8 chairman and 48 members, 1 chief public prosecutor and 10 other public prosecutors, 53 rapporteurs from auditors and 979 supporting staff members have served in Sayıştay (Turkish Court of Accounts n.d.). Neither the president nor the members can be compelled to retire until the age of 65 and auditors have the safeguards that judges and prosecutors have (Turkish Court of Accounts n.d.). Sayıştay is institutionally autonomous as its budget and audit programs are prepared free from outside interference and only by the TBMM, an institutional tie is established limited to reporting the audit findings (Interview by author 2020). Although the president of Sayıştay is elected by the TBMM, timing of this election does not necessarily overlap with parliamentary elections which allows presidents elected by former members of the TBMM to continue in the office even when parliamentary seats are re-distributed (Interview by author 2020).

Based on the relevant legal framework and its compliance with the international standards for public audit, Sayıştay defines its mission as the following: “To perform audits, trials and guidance in order to contribute to accountability and fiscal transparency in the public sector.”⁵⁰ While Sayıştay conducts regularity and performance audits, and also trials in cases of public loss, it also delivers opinion on the financial regulations of the public institutions and provide guidance if the parliament or political parties ask for, or carry out investigations for certain areas or institutions, for example, when demanded by a parliamentary commission (Interview by author 2020).

5.2 The Audit Process and Audit Reports

Sayıştay performs mainly two types of audits: regularity and performance audits. Regularity audits refer both to financial audit on the reliability and accuracy of financial reports and statements of the institution and compliance audit on the compliance of financial accounts and transactions with laws and other regulations (Turkish Court of Accounts n.d., 13). Performance audits, however, aims at the assessment of the institutional activities based on predetermined goals and in terms of efficiency. Although regularity audit is defined as an audit of financial control and legal compliance, not necessarily of performance based on the effective and efficient use of public resources, different audit areas overlap in practice as Sayıştay

⁵⁰ <<https://www.sayistay.gov.tr/en/?p=2&CategoryId=11>> Accessed March 13, 2021.

audits rely on the Act No. 5018 that defines both internal control and external oversight as means to achieve such performance (see, e.g., Çöker 2018). In other words, improper implementation of the rules, for example, of public procurement that results in financial inefficiency is indeed the subject of regularity audits as well.

In general, Sayıştay audits target public entities under central government, social security institutions, local administrations, development agencies and public enterprises such as Ziraat Bank, Halk Bank, State Supply Office or Housing Development Administration (Turkish Court of Accounts n.d., 16). This research focuses on the regularity audits of Sayıştay and those of municipalities in particular.

Sayıştay plans an annual audit program and then audit groups are formed and assigned to the audit of different institutions determined by the program (Interview by author 2020). During this process, Sayıştay uses an audit management program called SayCap and a data analysis program called VERA. Through these programs, Sayıştay has access to financial tables and journals (*yevmiye defteri*) of all public institutions, conducts certain financial analyses and compares different cases (Interview by author 2020). For example, Sayıştay can check all the payrolls of public employees through a similar information technology employed by the Ministry of Finance so that any payment beyond the legal limit is detected easily (Interview by author 2020). Sayıştay analyzes the data on financial records and identifies the risk areas and sample the institutions to be audited through its program VERA (Turkish Court of Accounts n.d., 26). As institutions are obliged to provide these systems with relevant documents, actors actually know that mismanagement increases the probability of being audited.

As such, the institutions to be audited are not randomly selected. While all public institutions of which budgets are approved by the parliament are being audited annually, other public institutions to be audited, such as municipalities, are selected based on the following: Budget size, denouncement or complaints against the institution, public interest in or media coverage of the institution, the comparative analysis performed through the information technologies mentioned above, the previous audit experience in the institution and its outcomes.⁵¹ Although the number of institutions selected for the audit program depends on the human resources of Sayıştay as well, the interviewees also told that especially budget size as a major indicator of risk for financial control plays an important role in the sampling process (Interview by author 2020).

In practice, auditing is a four-step process (Figure 5.2). Auditors first acquire knowl-

⁵¹ <https://www.sayistay.gov.tr/tr/Upload/62643830/files/Rehberler/Duzenlilik_Denetimi_Temel_Kavramlari.pdf?x=123> Accessed March 16, 2021.

edge on the organizational structure, internal control system and information system of the institution to be audited and on the relevant legal, financial and administrative documents. First, a preliminary examination of not only the financial statements of the institution but also of other information such as public interest in the institution is conducted by the audit group (Interview by author 2020). This examination, in turn, determines the audit plan of the group, i.e., which areas require close attention, what should be the amount of documents to be reviewed for each area etc. Audits are then performed through a close scrutiny of these documents, interviews with the personnel and fieldwork if needed. For issues that require technical knowledge, Sayıştay can appoint experts as well (Aksoy, Geçgel and Öz 2018, 100).

Figure 5.2 An Audit Process by the Turkish Court of Accounts



A director in a metropolitan district municipality told the author about his experience with Sayıştay audit as the following:

“The chief of the audit group first calls all the directors and explain what they examine in the municipality, just like a judge and actually says this: I come here like a judge, you are going to account to me, in other words, come with accountable documents. . . I experienced exactly this. Sayıştay came, asked for all the documents in my department which are overwhelmingly of tenders with high price. . . questioned each of them. . . they beat the bushes. . .” (Interview by author 2019).

He further stated the following on Sayıştay’s fieldwork:

“We went to the construction site; I was personally there. Thickness of insulated plaster is specifically determined; it must be 1,5 or 2 centimeters. Before we went, the chief auditor had asked me to take a hammer and a caliper with me. I was surprised as I have never seen something like this before. . . We went to the construction site, he hammered the wall, he measured the thickness of the plaster of that work. . . and said okay, you are in keeping with the tender” (Interview by author 2019).

After the implementation of the audit plan, reporting process starts. One of the

interviewed Sayıştay auditor summarized the process as the following (Interview by author 2020): The first audit report which is more of a draft is evaluated within the audit group. Then it is submitted to the report evaluation commission of which members are different from those who prepared the report. This commission reviews the report and comments on the shortcomings. The initial report is then revised accordingly. It follows that the audited institution is informed about the findings and Sayıştay awaits an official response. The audit report is revised once again according to the institution's response and finally sent to a Sayıştay chamber. These chambers both function as courts and issue opinion on regularity audit reports. At the very final stage, the Board of Report Evaluation, of 11 members, finalizes the audit report and this report is made public.⁵² Sayıştay also aims at monitoring its findings, focusing on the implementation of its recommendations and the improvement in weaknesses.⁵³

5.3 The Content of Regularity Audit Reports

The regularity audit reports typically list two types of findings: Findings that shape the audit opinion (type 1, *denetim görüşünün dayanaklari*) and findings that do not affect the audit opinion (type 2, *denetim görüşünü etkilemeyen bulgular*). The audit opinion is based on whether or not the institutions' financial statements are accurate and credible. All these findings are irregularities either because of poor bookkeeping, i.e., some accounting mistakes, or because they violate the relevant laws and regulations. However, while type 1 is particularly about the misrepresentation of the financial structure of the audited institution, type 2 is more about the proper implementation of the law even if the violation does not correspond to observable errors or inconsistencies in accounting.⁵⁴

What these findings correspond to in terms of public loss or corruption is the major political debate over the meaning of these reports, as will be discussed more in detail in Section 5.5 on how government and the opposition interacts with these audit reports. When reporting an irregularity, Sayıştay's basic reference point in regularity audit reports is the legal framework in a very technical way. An instance

⁵²For further information on regularity audits, also see <https://www.sayistay.gov.tr/tr/Upload/62643830/files/Rehberler/Duzenlilik_Denetimi_Temel_Kavramlari.pdf?x=123> Accessed December 13, 2018, or see <<https://www.sayistay.gov.tr/tr/?p=2&CategoryId=95>> Accessed March 16, 2021.

⁵³<<https://www.sayistay.gov.tr/tr/?p=2&CategoryId=95>> Accessed March 16, 2021.

⁵⁴<https://www.sayistay.gov.tr/tr/Upload/62643830/files/Rehberler/Duzenlilik_Denetimi_Temel_Kavramlari.pdf?x=123> Accessed December 13, 2018.

of public loss is definitely described through a judicial report yet might or might not be mentioned in a regularity audit report, and if it is a part of this second type of report, it is because of noncompliance with laws, not the effects of the finding, as the author was told by Sayıştay auditors (Interview by author 2020). More specifically, a chief auditor stated the following:

“What we call public loss is an extra payment as a result of the misinterpretation of laws. However, the common perception is not this; it is supposed that the state bears the cost, bringing criminal activities to mind. Technically, our expression of public loss refers to the Turkish Penal Code No. 5237, Article 257 on malpractice in public office, or 657 (*that refers to the Act on Public Officers*) on damaging public property. . . Our use of the term ‘public loss’ is relatively moderate. Wherever there is financial law, the executive interprets and makes a mistake in this interpretation, that is it. If we see an intentional harm, a crime, we already pass this on the prosecutor” (Interview by author 2020).

This appears to be more or less the common emphasis by the officials when they define what public loss means in Sayıştay audits. Public loss is legally defined based on the culpability, be it intent or negligence, of the official causing loss directly or indirectly by preventing increase in public resources (Akyılmaz 2015). In practice, however, defining public loss is not easy as the illegal actions might not cause public loss at all or as the material cost of illegal action might not be crystal clear (Akyılmaz 2015). Actually, it is possible to see inconsistencies in how Sayıştay detects and adjudicates various cases in terms of public loss. For example, Çağlayan (2015, 100) compares two decisions by Sayıştay as the following: In a case of municipal employment of which cost exceeded the legal threshold, 30% of the last actual budget, Sayıştay decided to collect the personnel expense from the mayor. In another case in which the municipality failed to make progress payments to a contracted firm on time and therefore had to pay also for execution proceedings, Sayıştay did not define the cost of the latter as public loss. Çağlayan (2015) argues that these two decisions are contradictory and also underlines that it can cause administrative deadlocks to judge officials for public loss and recoup from them while they acted in good faith.

Similarly, the practical needs of the administration can clash with Sayıştay audit when it is based on strict legal compliance. For example, Sayıştay reported for the Antalya Metropolitan Municipality in 2018 that service procurement for GSM net-

work had been done illegally without tendering.⁵⁵ The municipality legitimized its purchase as follows: Our city is located on the foothills of the Taurus Mountains. This operator provides the best GSM and internet service with the best network zone, without interruption, as is known to all. Another example further shows how exceptional circumstances could also disturb the legal standards of public audit. In Van Metropolitan Municipality's 2013 audit report, Sayıştay stated that the municipal revenue for water services was not collected.⁵⁶ Municipality's response to this fairly pointed the context of the finding as the following: The most important reason for non-collection of water fee revenues was the 2011 earthquake that destroyed and damaged many buildings in which some of the accruals were due to waste of water despite no one was in the building. Municipality further noted that many of those in debt lived out of town for quite a long time, re-construction proceeded slowly, and accruals and total debt had increased over years. Sayıştay agreed with this response and made a note of future monitoring.

On the one hand, some common findings imply misinterpretation of laws, according to Sayıştay, which might be the case especially if different municipal governments, for example, communicate on these topics or follow the wrong examples. In such cases, auditors apparently provide the government with some corrective information. To illustrate, a common finding in the regularity audit reports of metropolitan municipalities is renting municipal estates through negotiated tender, which is an exclusive method to be applied for treasury properties according to the Public Procurement Act No. 2886. In the case of Denizli Metropolitan Municipality in 2016, or Bursa in 2017, for example, we see that the municipality responded to the finding by stating that treasury property had been understood as that of state, and therefore also as municipal property.⁵⁷ To give another example, Trabzon Metropolitan Municipality responded to the finding that it had allocated one of its buildings irregularly to the Trabzon Bar Association in 2013 by claiming that municipalities were allowed to do so for public institutions. Sayıştay corrected this by noting that bar associations were not public institutions but professional organizations with public institution status.⁵⁸

On the other hand, it seems that most of the findings are subject to further mon-

⁵⁵Antalya Metropolitan Municipality Report, 2018, Finding No. 21 (findings that do not affect the audit opinion).

⁵⁶Van Metropolitan Municipality Report, 2013, Finding No. 3 (findings that do not affect the audit opinion).

⁵⁷Denizli Metropolitan Municipality Report, 2016, Finding No. 6 (findings that do not affect the audit opinion); Bursa Metropolitan Municipality Report, 2017, Finding No. 20 (findings that do not affect the audit opinion).

⁵⁸Trabzon Metropolitan Municipality Report, 2013, Finding No. 1 (findings that do not affect the audit opinion).

itoring given that the accruals accounting system enables auditors to examine the financial transactions on a continuous basis. In other words, irregular accounting records such as entries in the wrong account, or incomplete assessment and collection of revenue generating transactions could be corrected and finalized in the following financial year. The audit reports of metropolitan municipalities, for example, show that the response of the audited institution is also evaluated by the auditors and while municipalities could provide evidence that the problem revealed by the audit is solved, it is reported that the finding will be monitored in future if the municipality fails to provide a satisfactory answer.

As such, what regularity audit reports show is mainly irregularities defined as violations of the law. The underlying cause might be political incompetence, misinterpretation of laws and regulations or a deliberate attempt at creating some benefit on a particularistic basis. At this point, how the finding is contextualized and interpreted also depends on the subjective judgement of the auditors. What we know about mismanagement based on the audit reports are more how Sayıştay reports it than what these irregularities are in fact. For example, for municipalities' failure to assess and collect the fees for technical infrastructure, both Erzurum and Hatay Metropolitan Municipalities' 2013 audit reports referred to the article 71 of the Act on Public Management and Control that defines public loss.⁵⁹ Accordingly, it was concluded that preventing the increase or causing the decrease in public resources creates public loss and requires accounting for that. However, it did not explicitly follow in none of the reports that the municipality caused public loss. Instead, the following is stated: “. . . (this finding) is against the Act No. 3194 on Zoning and the Act No. 5018 on Public Management and Control. . . and this practice affects the revenue accounts and therefore the financial tables of the municipality.”

Furthermore, the audit and reporting processes of Sayıştay are also subject to change. In the meantime, the scope and content of public audit have been transformed through the enactment of new acts on public financial management and the role of Sayıştay. Sayıştay has increasingly improved its audit management system, adopted international standards and trained its personnel accordingly. For example, the initial reports of the metropolitan municipalities, from 2012, present findings only superficially, i.e., simply naming the irregularity. From 2013 onward, we see that the findings are being discussed in detail with reference to relevant laws and regulations, also explaining the audience the evidence and reasons for reporting it (see, e.g., Box 5.1).

⁵⁹Erzurum Metropolitan Municipality Report, 2013, Finding No. 6 (findings that do not affect the audit opinion); Hatay Metropolitan Municipality Report, 2013, Finding No. 5 (findings that do not affect the audit opinion).

Box 5.1 A Comparison Between Two Audit Reports for the Same Municipality: 2012 vs 2013

Ankara Metropolitan Municipality Report, 2012

BULGU 1: Gelecek dönemlerde ödenecek faiz giderleri için vadesi 1 yıldan az olanlarda 381 Gider Tahakkukları Hesabı ile vadesi 1 yıldan fazla olanlarda 481 Gider Tahakkukları Hesabının kullanılmadığı görülmüştür. Kurum tarafından bulguda belirtilen hususlara iştirak edilmekte ve 2013 yılından itibaren gereğinin yapılacağı belirtilmektedir.

BULGU 3: Çeşitli kanunlarla Büyükşehir Belediyesinden Altındağ Belediyesi'ne aktarılması öngörülen payların kurum hesaplarına aktarılmaması. Kurum tarafından bulguda belirtilen hususlara iştirak edilmekte ve 2013 yılından itibaren gereğinin yapılacağı belirtilmektedir.

Ankara Metropolitan Municipality Report, 2013

BULGU 2: Ankara Büyükşehir Belediyesi ile ASKI Genel Müdürlüğü arasında imzalanan protokol ile Ala Aile Yaşam Merkezinin işletim hakkı ve demirbaşları Büyükşehir Belediyesine devredilmesine rağmen idare tarafından söz konusu demirbaşların muhasebe kayıtlarının yapılmaması.

Idare ile ASKI Genel Müdürlüğü arasında 29.03.2012 tarihinde imzalanan protokol ile Ala Aile Yaşam Merkezinin işletim hakkı ve demirbaşları 9 yıllığına, aylık 14.850,00 TL bedelle Büyükşehir Belediyesine devredilmiştir. Protokol hükümlerine göre, tesislerde ASKI Genel Müdürlüğü tarafından yapılan tadilat, tedrisat, mefruşat ve diğer giderler toplamı olarak idare ASKI'ye 7.375.962,11 TL ödemekle yükümlü kılınmıştır. Ayrıca tesise ASKI tarafından alınan demirbaşların Büyükşehir Belediyesi'ne teslim edilmesi öngörülmüştür. Ote yandan Büyükşehir Belediyesi taşınır hesapları üzerinde yapılan incelemede, 2013 yılı boyunca söz konusu demirbaşların kayıtlara alınmadığı görülmüştür. Oysa imzalanan protokol çerçevesinde Ala Aile Yaşam Merkezi'nde yer alan demirbaşları Belediye mülkiyetine geçmiştir ve gerekli muhasebe kayıtlarının yapılması gerekmektedir.

Kamu idaresi cevabında: "Ankara Büyükşehir Belediyesi ile ASKI Genel Müdürlüğü arasında imzalanan protokol ile Ala Aile Yaşam Merkezinin işletim hakkı ve demirbaşları Büyükşehir Belediyesi'ne devredilmesine rağmen idare tarafından söz konusu demirbaşların muhasebe kayıtlarının yapılmaması;

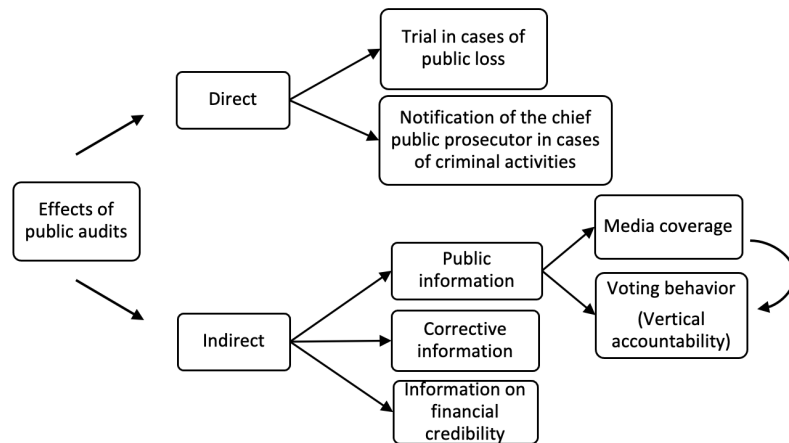
Belediyemiz ile ASKI Genel Müdürlüğü arasında imzalanan protokol ile Ala Aile Yaşam Merkezinin işletim hakkı ve demirbaşlarının muhasebe kayıtlarının yapılması konusunda çalışmalar başlatılmış olup, konu ile ilgili devir protokolu, teslim tutanağı, kira sözleşmesi ve malzeme teslim tutanağı yazımız ekindedir." Denilmiştir.

Sonuç olarak: Kurum tarafından bulgumuza verilen cevapta, eksikliklerin giderileceği belirtilmiştir. 2014 yılı denetimlerinde bu hususların dikkate alınması ve izlenmesinin uygun olacağı düşünülmektedir.

5.4 Sayıştay’s Role in Horizontal Accountability

Sayıştay is an actor of horizontal accountability that utilizes public auditing as a crucial mechanism. Formally, it first ensures answerability in the accountability relationship as it mandates public institutions to provide relevant administrative and financial data. For the consequences of this relationship, effects of Sayıştay audits might be direct or indirect (see Figure 5.3), or alternatively, audits might remain inconsequential at all.

Figure 5.3 How Sayıştay Ensures Horizontal Accountability



In cases of public loss, Sayıştay directly takes action and recoup the lost from the responsible public official. For other cases that can be defined as crimes according to the Act No. 5237 or No. 657, Sayıştay audits can lead to prosecution. Indirectly, regularity and performance audit reports also publicize data on how public institutions are governed. As such, also through increasing media coverage of instances of irregular, irresponsive or ineffective policy making, audits can interact with vertical accountability. Sayıştay also closely interacts with and informs the personnel of the audited institution. Providing the policy makers and implementers with corrective information, public audits can also decrease malfeasance especially when findings are reported based on misinterpretation or incompetence.

The final decisions of Sayıştay chambers are available online yet with anonymous information⁶⁰ so that it is not possible to compare these with the findings of audit reports directly. However, the judicial outcomes can be traced thematically, indicating what kind of audit findings result in what kind of judgement. In general, it is also observable that the audited institution can take action and recover the

⁶⁰ Available at <<https://www.sayistay.gov.tr/tr/kararlar/dk/>> Accessed March 22, 2021.

loss before Sayıştay’s judgement so the Court declares that it is no more required to interfere with the situation. Another indirect effect of audits take place through providing third parties with information on the financial structure of the audited institution. When a public institution applies for an external loan, for example, Sayıştay reports are considered to be credible sources of information and taken into account by international credit rating agencies (Interview by author 2020).

5.5 Sayıştay, the Incumbent and the Opposition

Sayıştay’s relationship with the incumbent and the opposition, or how its public audits are referred to by these actors tells us more about Sayıştay’s role in establishing horizontal accountability in practice. Following the Act No. 6058, re-defining the role of the Court more in accordance with the new public management system, initial public audits and reporting were hardly appreciated by the government and the opposition.

Known as the Sayıştay crisis in the media, mainly the opposition CHP brought it forward that Sayıştay did not submit the reports of its audits in 2012 to the parliament with the purpose to remove findings for irregularity and corruption and further criticized the agents of central government for not providing Sayıştay with the necessary information for being audited.⁶¹ While the administrative court ruled that the reports shall be submitted to the TBMM over this issue, Sayıştay responded that, as a result of recent legal amendments, the reporting procedures within the institution was not yet complete. The author was told by two chief auditors of Sayıştay that the process of reporting audits to the legislature has never been interrupted as Sayıştay did not perform such public audits at all prior to 2012, except the submission of the statement of general conformity for the final account law (Interview by author 2020). For its relationship with the central government, the two have also occasionally clashed on the scope, content and outcome of public audits. The following example is from 2013, noted by Esen and Gümüştü (2018, 358) to illustrate how government reacts to Sayıştay audits: “the AKP’s Chief Whip Nurettin Canikli criticized the Sayıştay bureaucrats of seeking the data for tax settlement rates since the 1960s and accused Sayıştay of imposing tutelage through its annual reports over

⁶¹ <https://www.tbmm.gov.tr/develop/owa/GazeteHaberBaskan.haber_detay?pkayit_no=1527470&TSPD_101_R0=08ffcef486ab200011bbca878d2b312a89f88bacea299eca1baef8dc473aeedc92a3ea9b0b56c6d508fcef604914300091bd82140f10a3b85e0ffe9088fd5e11f88328456ecef7e5a09c5780137b3929c70d8e160ebf28840f07455217b9f36>
<<https://www.hurriyet.com.tr/ekonomi/sayistay-krizi-nasil-cikti-25345998>>
<https://www.sozcu.com.tr/2014/ekonomi/sayistay-rapor-yok-ki-gondereyim-434467/?utm_source=dahafazla_haber&utm_medium=free&utm_campaign=dahafazlahaber> Accessed March 15, 2021.

major state agencies.”

Sayıştay audits of municipalities have attracted public attention during the 2019 local elections probably more than ever before. The audit reports were widely covered in the news, especially by the dissident press to raise questions of irregularity and corruption in municipal governments. Even before the 2019 local elections, HDP and CHP addressed these reports with an explicit reference to corruption.⁶² On June 16, 2019, before the re-run elections for the Istanbul mayoralty, CHP candidate İmamoğlu and AKP candidate Yıldırım came together in a televised live debate in which İmamoğlu referred to Sayıştay audit reports to underline the violations of the rule of law and public loss in the metropolitan municipality.⁶³ It seems that, although googling “corruption” peaked on the day of local elections on March 31, 2019, given the allegations of electoral corruption in Istanbul made by AKP, the google search from Turkey for the words “corruption, Sayıştay and Sayıştay report” increased considerably following this broadcast (Figure 5.4). The reports were clearly on the public agenda. Only two days after the debate, Sayıştay issued a press release directly targeting İmamoğlu’s use of Istanbul’s 2017 audit report and stated that the findings of the report did not mean irregularity⁶⁴ or public loss for which separate judicial reports were prepared by the Court. Expressing that this was not the case with Istanbul Metropolitan Municipality’s 2017 audit at all, the following was stated:

“It is not an act in good faith to make a statement that would generate the perception that public loss occurred through confusing technical terms such as revenue, expenditure, profit and profit share and the amounts corresponding to them and making some hypothetical calculations.”⁶⁵

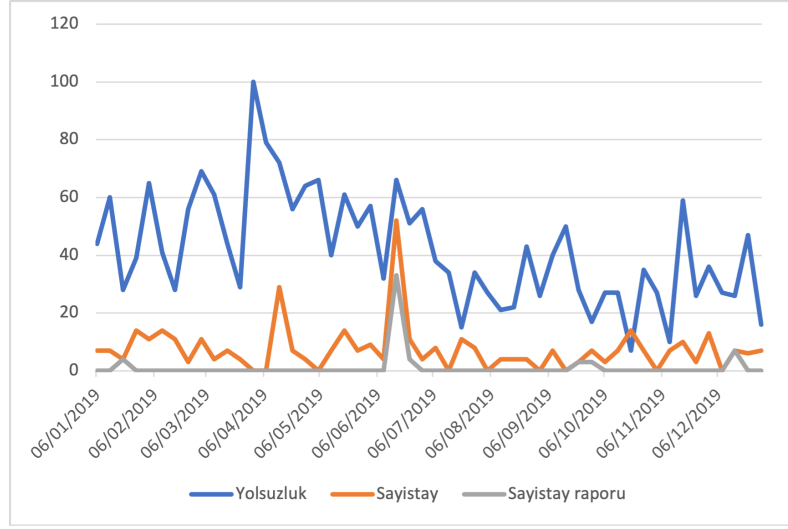
⁶² <<https://www.hdp.org.tr/tr/belediyelerde-tespit-edilen-yolsuzluklara-iliskin-arastirma-onergemiz/12550/>>
<<https://www.evrensel.net/haber/365256/chp-sayistay-raporlarini-yargiya-tasidi-ihanetin-belgeleri>>
Accessed March 22, 2021.

⁶³ <<https://www.bbc.com/turkce/haberler-turkiye-48665674>> Accessed March 15, 2021.

⁶⁴ In Turkish, the term *usulsüz* (irregular) means “against the law.” However, *usulsüzlük* (irregularity) also means corruption (see the dictionary of the Turkish Language Association for the meanings <<https://sozluk.gov.tr>>). In this press statement, Sayıştay originally argued against the use of the word *usulsüzlük* although it names its financial and compliance audits as regularity audits in general (see, for e.g., <<https://www.sayistay.gov.tr/en/Upload/files/Publications/Turkish%20Court%20of%20Accounts.pdf>>). The press statement apparently aims at distinguishing legal compliance from corruption given the meanings of irregularity in Turkish. Supporting this idea, at the end of the report, the word *usulsüzlük* is used together with *yolsuzluk* with a slash mark in the statement that “it is on a purpose and contrary to the facts to make an assessment for irregularity/corruption...”

⁶⁵ <<https://www.sayistay.gov.tr/tr/?p=2&ContentID=12638>> Accessed March 15, 2021.

Figure 5.4 Google Search for “Yolsuzluk, Sayıştay, Sayıştay Raporu” from Turkey in 2019



Public audits by Sayıştay appear as an important reference point in the meetings of the Plan and Budget Commission (PBC) of the TBMM as well. Sayıştay informs the PBC about its activities twice a year, and other parliamentary commissions if they ask for, and its audit reports are discussed in the meetings of the PBC on budgets of all ministries and public institutions (Interview by author 2020). A quick glance at the commission minutes⁶⁶ show that while the opposition members, both from CHP and HDP, refer to the reports in a very detailed manner, discussing specific findings, the ministers tend to state that reports are not about corruption or irregularities but about problems of bookkeeping. In 2017, the Minister of Labor and Social Security, for example, stated the following in a commission meeting:

“None of these findings, in Sayıştay reports you mentioned, are corruption, irregularity, something that requires penalty; we all need to underline this; all these findings are about accounting systems and programs as already explained in the reports.”⁶⁷

The language used in the meetings to refer to audit reports seems to revolve around the terms “irregularity, corruption, or the risk for both, accountability and financial audit.” Apparently, the outcomes of the public audits, both in terms of the reported findings and the long-term consequence for accountability, are being constructed and

⁶⁶ Available via <https://www.tbmm.gov.tr/develop/owa/komisyon_tutanaklari.kom_liste>

⁶⁷ *Türkiye Büyük Millet Meclisi Plan ve Bütçe Komisyonu Tutanak Dergisi*, 27th Meeting, 17 November 2017, available at <https://sbb.gov.tr/wp-content/uploads/2020/02/17-Kas\T1\im-2017_PBK_Gorusemeler.pdf> Accessed March 15, 2021.

re-constructed in the political arena as in the case of using the word “*israf*” (waste) to conceptualize mismanagement. It is worth to note that, following the last local elections, pro-AKP media also started to discuss “corruption” in the opposition-led municipalities through Sayıştay reports.⁶⁸

Supreme Audit Institutions are, in general, considered as important agents fighting against corruption (Chêne 2018).⁶⁹ Sayıştay does not aim at revealing and investigating corruption per se and conceptualizes corruption more in terms of a criminal activity, that corresponds more to instances of petty corruption in practice. In this context, particularistic distribution and undermining the inclusive decision making and implementation democracy requires are not necessarily constructed as part of corruption. Instead, legal framework remains as the metric to discuss deviations from the role of public officer, leaving a room for reading irregularity with lack of bad intention. However, Sayıştay is supposed to play a role in preventing corruption “by improving the culture of transparency and accountability in public sector and strengthening the sound public financial management” (Akyel 2016, 222). Furthermore, in practice, “each year approximately 30 suspicious cases of corruption are detected by the auditors and those cases are sent to responsible officials’ public administrations and/or the Public Prosecution Office” (Akyel 2016, 223).

⁶⁸See e.g., <<https://www.yeniakit.com.tr/haber/yolsuzluk-sayistay-raporuyla-ispotlandi-tunc-soyar-1490937.html>>
<<https://www.ahaber.com.tr/gundem/2020/02/01/sayistay-chpli-atasehir-belediyesinde-usulsuzluk-ve-yolsuzluk-yapildigini-tespit-etti>>
<<https://beyazgazete.com/haber/2020/12/30/chp-li-belediyenin-100-araci-buhar-oldu-5899635.html>>
Accessed March 22, 2021.

⁶⁹See also <<https://www.idi.no/work-streams/well-governed-sais/sfc>> Accessed March 18, 2021.

6. EXPLAINING GOOD GOVERNANCE IN TURKISH MUNICIPALITIES

This chapter focuses on a quantitative analysis of the data. Section 6.1 presents some descriptive statistics. Section 6.2 tests the hypotheses presented in Chapter 3 through the negative binomial regressions to explain the level of irregularities in Turkish municipalities and Section 6.3 discusses the results.

6.1 Describing the Data

The dependent variable in this research is a count variable: The number of irregularities reported for each municipality-audit dyad by Sayıştay, in other words, the total number of irregularities reported in a regularity audit report for each observation. The level of irregularities in municipal governments in Turkey is operationalized in terms of this count variable. The data also informs us about the scope of the Sayıştay audits which raises some alternative questions for future research as well.

Overall, 1050 municipal audits between 2012 and 2018, and 338 municipalities in Turkey are taken into account. These audits cover only metropolitan, province and metropolitan or province district municipalities. Sayıştay's public audits systematically exclude town municipalities which are by definition ruled by small budgets. Table 6.1 shows the distribution of different types of municipalities within the audit scope by political parties following the 2009 and 2014 local elections.

Table 6.2 shows the distribution of audits by political parties over years. The number of audits Sayıştay has carried out in each year does not considerably differ from one another. However, apparently the scope of audits was relatively broader in the year of local elections, 2014 and the following year and again started to increase approaching the 2019 local elections.

Table 6.1 Ruling Political Parties in Different Types of Municipalities

	2009				2014			
	Metropolitan	Province	District	Total	Metropolitan	Province	District	Total
AKP	10	35	448	493	18	30	563	611
MHP	1	8	126	135	3	5	105	113
CHP	3	10	172	185	6	8	159	173
Kurdish	1	7	50	58	2	8	67	77

Source: Distribution of different types of municipalities over political parties for the 2009-2014 period is available at <https://www.tbb.gov.tr/belediyelerimiz/istatistikler/belediye-baskani-istatistikleri/> Accessed March 12, 2021. Information for the 2014-2019 period is based on author's own dataset compiled through the websites of municipalities and data provided by YSK prior to the 2019 local elections.

An overwhelming majority in the sample is ruled by AKP. CHP appears as the main opposition party in municipal politics. While another member of the People's Alliance, MHP rules the 9% of the sample, 6% of them are ruled by Kurdish political parties. 27 municipalities have been taken over by appointed trustees during this period. The increase in the scope of audits in 2014, 2015 and 2018 also corresponds to an increase in the share of AKP municipalities in the audit sample.

However, the percentage of political parties' total number of municipalities audited by Sayıştay point to a different distribution. Based on the data presented by Table 6.1, Table 6.3 shows that although almost half or more of the audit sample represent AKP municipalities for all audits between 2012 and 2018, compared to the total number of municipalities ruled by AKP, the share of audited municipalities is relatively small. In 2014, for example, although more than half of Sayıştay's audit capacity is used to audit AKP municipalities, this corresponds to only 13% of the total number of AKP municipalities. Audits have always covered a larger portion of CHP municipalities compared to AKP. In 2018, for example, almost 30% of CHP municipalities were in the audit sample which represented only 14% of those of AKP and 11% of MHP. For municipalities ruled by Kurdish political parties, the scope of the audits was again relatively broader compared to AKP and MHP in 2013, 2014 and 2015.

When we look at the distribution of the reported irregularities on average for different political parties over time, we see an increase in general especially since 2014 (Figure 6.1). Based on the total number of irregularities reported for the municipalities of each political party, both AKP and CHP showed a continuously deteriorating performance in municipal governance since 2013. For municipalities ruled by Kurdish political parties, there is no observation in 2017. Unlike AKP and CHP, the level of irregularities in MHP municipalities decreased in 2018 on average.

Table 6.2 Distribution of Audits Over Years by Political Parties

	2012	2013	2014	2015	2016	2017	2018	Total
AKP	64 55.65	61 50.41	94 55.62	107 57.84	58 48.33	72 47.37	100 53.19	556 52.95
MHP	14 12.17	12 9.92	18 10.65	12 6.49	11 9.17	16 10.53	15 7.98	98 9.33
CHP	25 21.74	31 25.62	40 23.67	50 27.03	39 32.50	49 32.24	55 29.26	289 27.52
Kurdish	5 4.35	9 7.44	17 10.06	16 8.65	12 10.00	0 0.00	1 0.53	60 5.71
Kayyum	0 0.00	0 0.00	0 0.00	0 0.00	0 0.00	13 8.55	14 7.45	27 2.57
Independent	1 0.87	1 0.83	0 0.00	0 0.00	0 0.00	0 0.00	0 0.00	2 0.19
BBP	1 0.87	1 0.83	0 0.00	0 0.00	0 0.00	0 0.00	0 0.00	2 0.19
DSP	4 3.48	4 3.31	0 0.00	0 0.00	0 0.00	0 0.00	0 0.00	8 0.76
DP	1 0.87	1 0.83	0 0.00	0 0.00	0 0.00	2 1.32	2 1.06	6 0.57
ANAP	0 0.00	1 0.83	0 0.00	0 0.00	0 0.00	0 0.00	0 0.00	1 0.10
SP	0 0.00	0 0.00	0 0.00	0 0.00	0 0.00	0 0.00	1 0.53	1 0.10
Total	115 100.00	121 100.00	169 100.00	185 100.00	120 100.00	152 100.00	188 100.00	1050 100.00

Note: Column percentages below the frequencies.

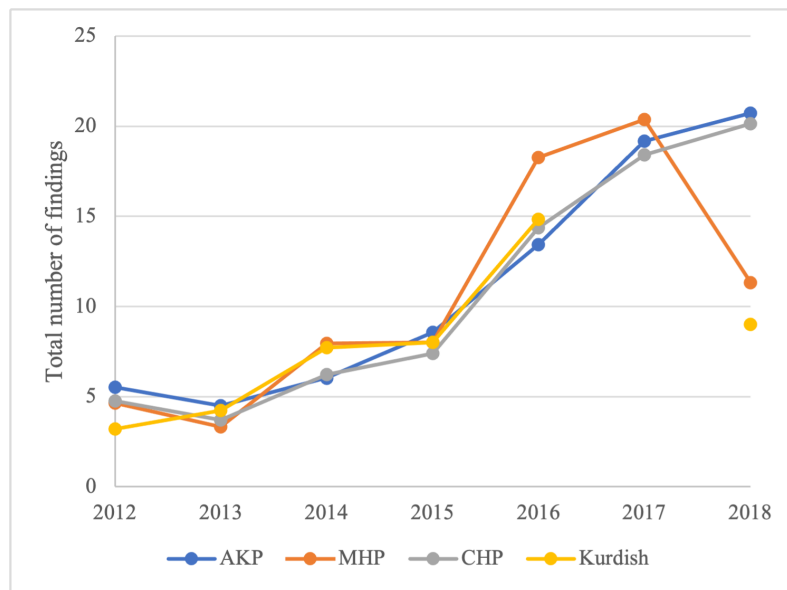
AKP=Justice and Development Party, MHP=Nationalist Action Party, CHP=Republican People's Party, BBP=Grand Unity Party, DSP=Democratic Left Party, DP=Democrat Party, ANAP=Motherland Party, SP=Felicity Party.

Table 6.3 Audited Municipalities as Percentages of the Total Number of Municipalities of Political Parties

	2012	2013	2014	2015	2016	2017	2018
AKP	11	9	13	15	7	9	14
MHP	10	7	14	8	7	12	11
CHP	12	19	20	26	20	26	29
Kurdish	7	12	19	17	12	0	1

Note: Cells represent the number of audited municipalities as a percentage of the total number of municipalities a political party has ruled.

Figure 6.1 Distribution of Mean Irregularities Over Time by Political Parties



Note: There is no observation for Kurdish political parties in 2017.

Albeit this picture is more describing the outcomes of municipal audits in general than explaining the variance, it is worth to note that Sayıştay has reported more and more irregularities since 2014. This corresponds not only to democratic backsliding in the country but also to the increasing personalization of the regime given the introduction of the popularly elected presidency in 2014. As the formal mechanisms of accountability are undermined by de-institutionalization of politics which also reinforces the normative framework for particularistic distribution of resources, the costs of malfeasance might be expected to decrease for all actors in general.

Yet another point to be underlined is that MHP's situation surprisingly differs from its ally AKP. The level of irregularities Sayıştay reported for MHP municipalities decreases on average in 2018 when an electoral alliance between two parties was declared. However, it evinces the need to pay closer attention to this sudden de-

crease that MHP performs much poorer than all other parties in 2016 and 2017. Future research could discuss at least two things in this sense: First is to focus on the patterns in *changes* in malfeasance to see if some apparent development of “better” governance is actually a populist attempt to cover the costs of malfeasance from previous years. Second is to analyze how political alliances could affect the behavior of political parties under certain circumstances and how parties calculate electoral costs and benefits with regard to municipal governance in an alliance with the government party.

6.2 Empirical Findings

The following hypotheses are tested through negative binomial regressions, using STATA version 17. Controlling for the effects of elections, regressions exclude *kayyum* municipalities.

H1a: Vertical accountability institutionally functions at the local level in such a way that the level of irregularities decreases as elections approach.

H1b: Municipalities in electorally more competitive districts show less irregularities compared to others when the re-election concerns of the ruling actors in such municipalities are relatively high.

H2: Being audited has a positive impact in reducing the level of irregularities in local governments.

H3a: Long tenures of the party in the municipal government decreases the level of irregularities over time.

H3b: Long tenures of the party in the municipal government increases the level of irregularities over time.

H4: The more the revenue a municipality generates, the more irregularity it shows.

H5: Municipalities controlled by the party in government at the national level are more likely to engage in improper conduct of public administration than others.

Table 6.4 presents the coefficients from four alternative models. The first two models use a dummy variable, for which 1 indicates the national incumbent, AKP. Model 3 and Model 4 alternatively use a dummy variable for People’s alliance (*Cumhur İttifakı*). As the informal alliance between AKP and MHP dates back much earlier than the declaration of the broader electoral alliance including some other right-wing political parties, this dummy denotes only AKP or MHP as 1 and these models control for the seat share of AKP (MHP) in the municipal council together with MHP (AKP). In general, all models control for the municipal level characteristics,

i.e., population and the level of education, the ruling political party's seat share in the municipal council, and mayors' level of education. The squared terms target the non-linear effects of the variables more accurately. Model 2 and Model 4 further introduce interaction terms to test the effects of proximity to elections at different levels of competitiveness and prior audits, and to see the effect of audits for AKP municipalities, or those ruled either by AKP or MHP, compared with others.

Coefficients reported by negative binomial regressions refer to the change in the log-count of the dependent variable for changes in the predictors and exponentiated coefficients are referred as the incidence rate ratio (IRR) which indicate "the ratio of the rate of counts between two ascending contiguous levels of the response" (Hilbe 2014, 60). The interaction terms further makes it difficult to interpret the coefficients. We can discuss the changes in the predicted level of irregularities for changes in an independent variable and holding others at specific values in terms of marginal effects (Long and Freese 2014). Although a marginal effect equals to the slope of the relevant coefficient in linear models, this is not the case in nonlinear models (Cameron and Trivedi 2009). As such, I will discuss the results mainly in terms of the marginal effects of explanatory variables on the number of irregularities.⁷⁰

The results of models that differentiate between AKP and its alliance with MHP slightly differ from one another. Introduction of the interaction terms, however, changes the way we interpret the effects of the relevant explanatory variables. To get a better grasp on what kind of relationships the outputs suggest, I will discuss the results only through Model 2 and in terms of marginal effects of explanatory variables on the predicted number of the irregularities.

As elections interact with prior audits in Model 2, it is more meaningful to discuss the effects of each, so *H1a* and *H2*, together. Figure 6.2 shows the marginal effects of elections and being audited conditional on one another, holding all other variables at their means. It is clearly seen that the effect of elections (being audited) on the predicted number of irregularities changes as the values of prior audits (proximity to elections) change. The figure shows that while proximity to elections do not show a significant effect at second, third and fourth audits (prior audits=1, 2, and 3

⁷⁰Marginal effects are calculated as "marginal effect at the mean" (MEM), computing the marginal effect of an independent variable while holding other variables at their means. Long and Freese (2014, 244) summarize the relevant literature and discuss alternative measures of marginal effects in detail as the following: Some prefer "average marginal effect" (AME), which refers to the marginal effect of an independent variable calculated as the average of marginal effects for each observation, over MEM. MEM is criticized as it might not represent any actual case with the mean values of all other independent variables, especially binary ones. However, one major advantage of MEM is that "it tells you the magnitude of the effect for someone with those or similar characteristics" (Long and Freese 2014, 245). In other words, if the interest is not in "the average effect in the sample," there is little reason to prefer AME over MEM (Long and Freese 2014, 245). Even when controlling for binary variables, looking at MEM is simply easy for interpretation as it shows the marginal effects of an independent variable, hypothetically comparing "two otherwise-average" cases and holding all other variables constant. Please see also Williams (2012) for more details.

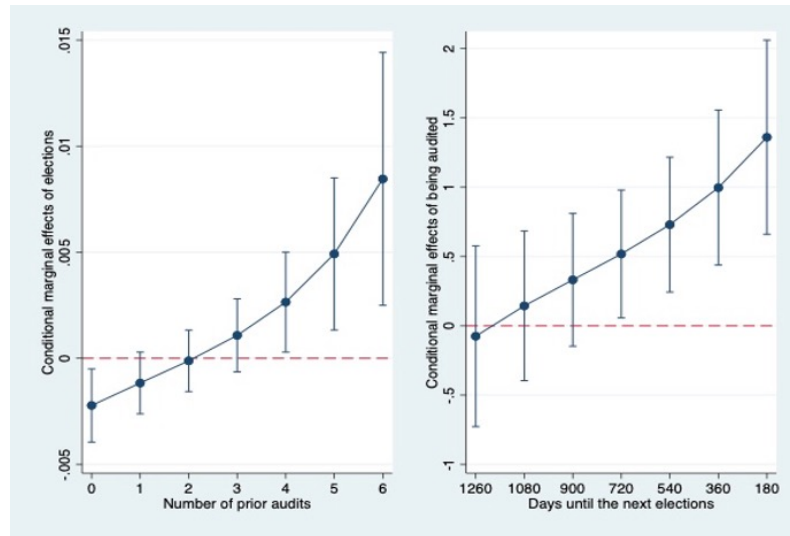
Table 6.4 Negative Binomial Regressions on the Level of Irregularities

	Model.1	Model.2	Model.3	Model.4
AKP	0.109 (0.078)	0.166* (0.098)		
People's alliance			0.090 (0.104)	0.130 (0.109)
Expenditure	0.001 (0.000)	0.001 (0.000)	0.001 (0.000)	0.001 (0.000)
Revenue	-0.001** (0.000)	-0.001** (0.000)	-0.001** (0.000)	-0.001** (0.000)
Audit	-0.000 (0.052)	0.084 (0.058)	-0.006 (0.052)	0.072 (0.060)
Audit ²	0.019** (0.009)	0.025*** (0.010)	0.020** (0.010)	0.026*** (0.010)
Elections	0.001*** (0.000)	0.001*** (0.000)	0.001*** (0.000)	0.001*** (0.000)
Elections ²	0.000*** (0.000)	0.000*** (0.000)	0.000*** (0.000)	0.000*** (0.000)
Competitiveness	0.614 (0.597)	0.569 (0.662)	0.335 (0.356)	0.288 (0.481)
Population	-0.038 (0.040)	-0.032 (0.040)	-0.031 (0.044)	-0.029 (0.043)
Education (constituency)	0.008** (0.004)	0.008** (0.004)	0.008** (0.004)	0.008** (0.004)
Education (mayor)	-0.225** (0.099)	-0.229** (0.100)	-0.221** (0.096)	-0.225** (0.097)
Duration	0.017** (0.009) ⁺	0.017* (0.009)	0.016* (0.008)	0.016* (0.009)
Seat share in municipal council	-0.004 (0.006)	-0.004 (0.006)	-0.000 (0.003)	-0.001 (0.003)
Elections ´ Competitiveness		-0.000 (0.000)		-0.000 (0.000)
Elections ´ Audit		0.000*** (0.000)		0.000*** (0.000)
AKP ´ Audit		-0.036 (0.033)		
People's alliance ´ Audit				-0.022 (0.037)
Constant	3.326*** (0.570)	3.152*** (0.578)	3.037*** (0.580)	2.943*** (0.578)
Inalpha	-0.529*** (0.065)	-0.547*** (0.065)	-0.524*** (0.066)	-0.539*** (0.066)
Observations	828	828	823	823]

Robust standard errors clustered by municipalities in parentheses. *** p<.01, ** p<.05, * p<.1
⁺The standard error for the variable duration in Model 1 is slightly different from the one reported in Model 2 in further decimal places which explains why the coefficient is significant at .05 level in the first model.

respectively), the effect is negative at the first audit (prior audit=0) and turns into positive at fifth, sixth and seventh audits (prior audits=4, 5 and 6 respectively). More substantively, this means that for a municipality being audited for the first time and with average characteristics on other variables, the level of irregularities is predicted to decrease as elections approach.

Figure 6.2 Marginal Effects of Proximity to Elections and Being Audited on the Level of Irregularities

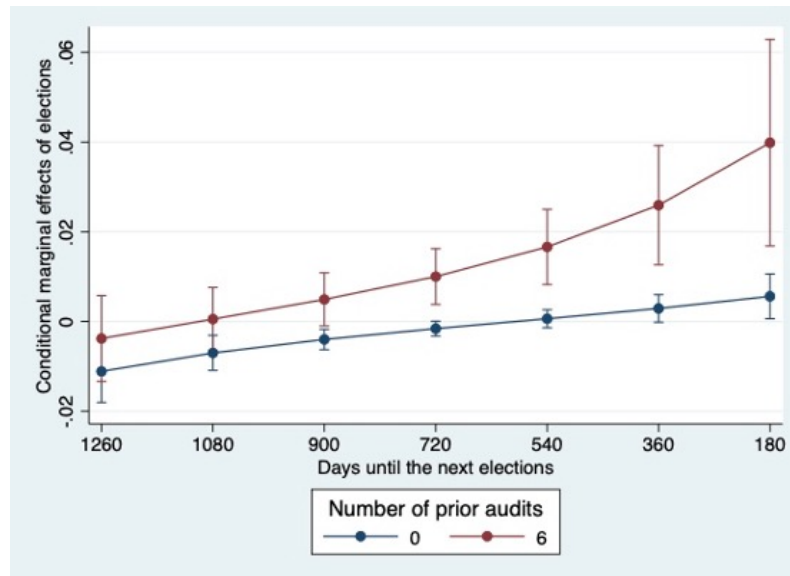


However, given the prior experience of four or more audits, the predicted number of irregularities increases with temporal proximity to elections. The right-hand size figure similarly shows that the predicted number of irregularities increases as the number of prior audits increase, yet this positive effect appears only within approximately a two-year distance from the next elections and increases as elections approach. Figure 6.3 and Figure 6.4 aims at explaining the interaction between being audited and elections more clearly through some examples.

Figure 6.3 compares two hypothetical cases which are similar on all characteristics except their prior experience of audits. Holding other variables at the mean, for a municipality being audited for the first time, elections to be held within half a year is associated with a minor increase, by 0.006, in the predicted number of irregularities. At more distant levels, one more day towards the elections is further significantly associated with a negative impact. For example, a three-and-a-half-year distance from the next elections is associated with 0.01 decrease in the number of predicted irregularities. For another case being audited for the seventh time (prior audits=6), however, the effect increases to 0.04 with a half-year distance from the elections and increasing distance does not show a significant negative effect at all. Proximity to elections shows a stronger positive effect on the predicted number of

irregularities as from almost a two-year distance from the next elections. One more day approaching the elections is associated with an increase in the predicted number of irregularities and this effect is also stronger for a municipality with more audit experience compared to a case with no prior audits.

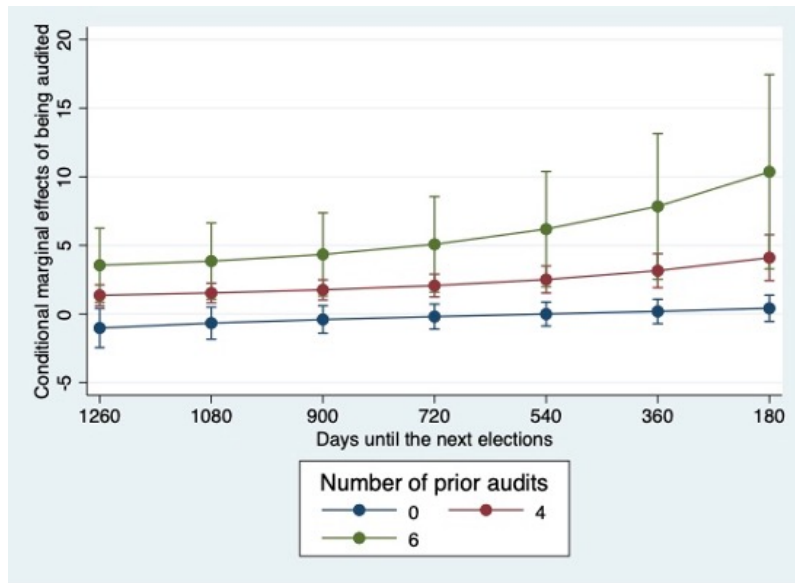
Figure 6.3 Marginal Effects of Elections on the Level of Irregularities at Different Levels of Prior Audits



Although the marginal effects of elections, conditional on being audited and holding other variables at their means, are relatively minor, these results provide no evidence supporting *H1a*. Contrary to the hypothesis that irregularities decrease as elections approach given the re-election concern of politicians, temporal proximity to elections is associated with an increase in the predicted number of irregularities and the magnitude of this effect increases as prior audit experience increases.

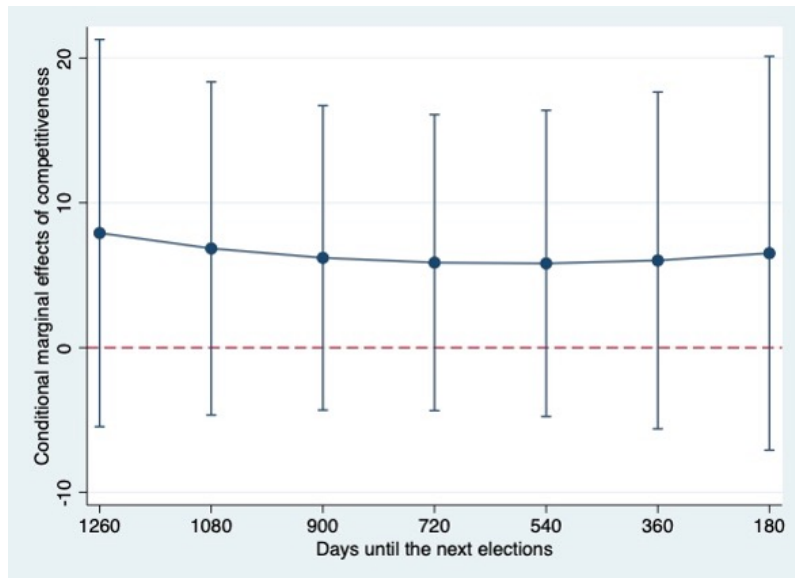
Figure 6.4 alternatively shows the marginal effects of being audited on the predicted level of irregularities, conditional on the proximity to elections and holding other variables at the mean. Comparing three hypothetical cases that are similar on all other characteristics yet with different experiences of prior audits, it shows that being audited more is associated with significant and positive effect on the predicted level of irregularities. At the same distance from the elections, relatively more prior audits show larger positive effects. For example, given half a year proximity to elections, while being audited one more time is predicted to increase the number of irregularities by almost 10 if the number of prior audits is 6, the predicted increase is less than five if the number of prior audits is 4. As such, *H2* on the negative effect of being audited on the level of irregularities is not supported either.

Figure 6.4 Marginal Effects of Being Audited on the Level on the Level of Irregularities at Different Levels of Proximity to Elections



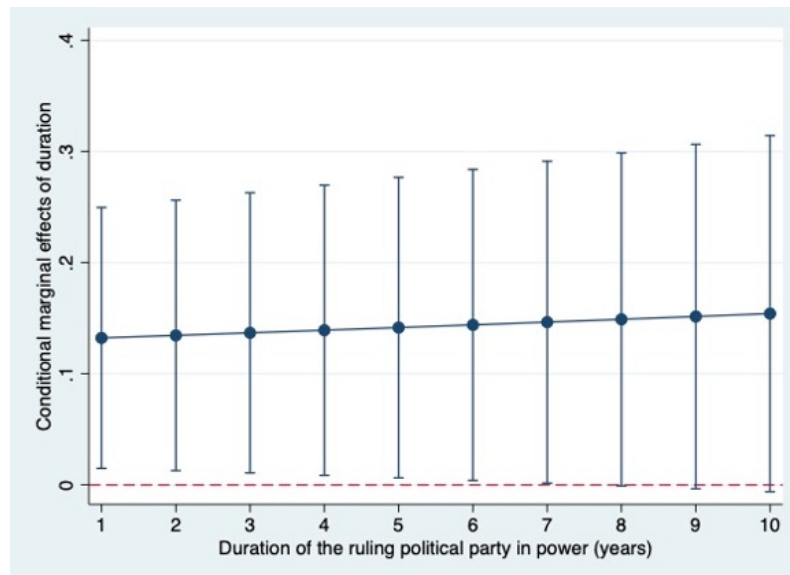
H1b takes the effect of competitiveness of local elections into account, as the results of local elections serve as a good indicator also for the outcome of general elections, as municipal performance of political parties is a significant marker in Turkish politics in general, and as the re-election concern of political parties are expected to increase with smaller margins of victory. However, empirical results provide no evidence for the effect of competitiveness. Figure 6.5 shows that competitiveness does not have a significant effect on the predicted number of irregularities, conditional on the proximity to elections and holding other variables at the mean.

Figure 6.5 Marginal Effects of Competitiveness on the Level of Irregularities



H3a and *H3b* aims alternatively at testing the effect of consolidation of power of the local incumbent, measured in terms of the duration of the rule of political parties in municipalities. Although all models report statistically significant coefficients, based on Model 2, the marginal effects on the length of a political party's rule in the municipality are not substantively significant at all levels. Figure 6.6 demonstrates that after seven years in power, tenure of the political parties does not have a significant effect, holding other variables at the mean. However, during a seven-year period, ruling the municipality for one more year is associated with an increase in the predicted number of irregularities. As such, *H3b* is partly supported only for a limited time period.

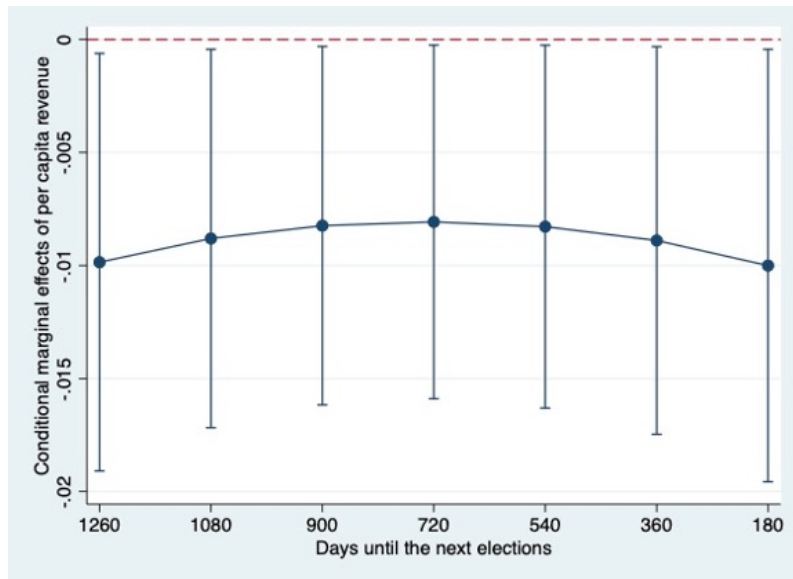
Figure 6.6 Marginal Effects of Duration on the Level of Irregularities



H4 links the idea of consolidation of power also to financial resources municipalities have. However, contrary to the hypothesis that the level of irregularities increases as municipal revenues increase, the marginal effects of this explanatory variable are shown to be negative, based on Model 2. Figure 6.7 shows that holding other variables at the mean and conditioned on the proximity to elections, an increase in the municipal revenues is significantly associated with a decrease in the predicted number of irregularities and this effect slightly changes as days until the next elections change.

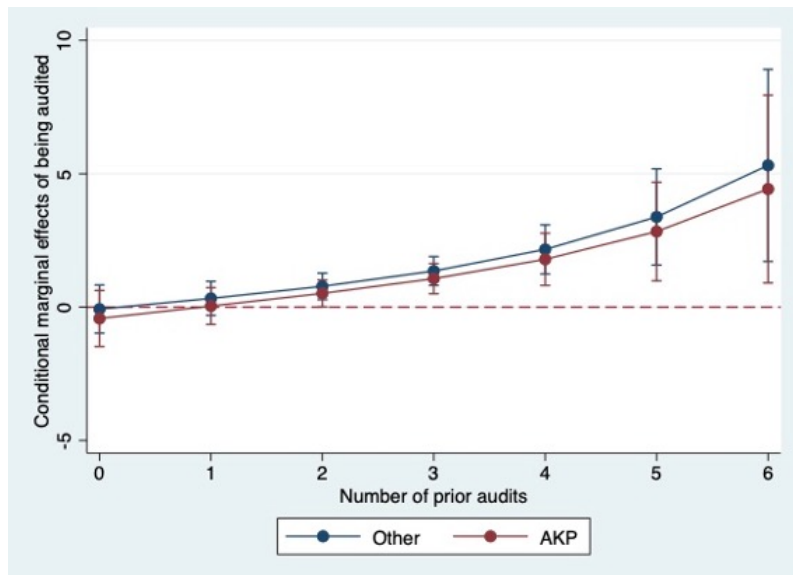
When it comes to the impact of national incumbency on the performance of municipal governments, although Model 2 reports a significant coefficient, being an AKP municipality, compared to other political parties, corresponds to insignificant marginal effects. Considering its interaction with different levels of experience of being audited and comparing two hypothetical cases which are similar on all other

Figure 6.7 Marginal Effects of Municipal Revenues on the Level of Irregularities



characteristics and with similar prior audit experiences, yet one being the incumbent municipality and the other being ruled by another political party, Figure 6.8 shows that there is no significant difference between these two groups. As such, these results provide no support for *H5*.

Figure 6.8 Marginal Effects of Being Audited on the Level of Irregularities over the Incumbency



6.3 Concluding Remarks

This chapter focused on the statistical analysis of the dataset to test the hypotheses summarized in Section 6.2. The main questions for the analysis concentrate on the effects of elections, electoral competitiveness, consolidation of the political power in terms of temporal duration, financial supply, national incumbency, and prior audits on the level of irregularities in Turkish municipalities.

Findings suggest that temporal proximity to elections is associated with not negative but positive effect on the predicted number of irregularities. Being audited is similarly found to have a positive relationship with the level of irregularities. The interaction between these two and the marginal effects of them suggest, though, proximity to elections increases the predicted number of irregularities more as the number of audits of a municipality increases. To put it another way, initial audits moderate the positive effect of elections and decreases the predicted number of irregularities when elections are relatively distant.

Although the regularity audit reports differentiate between two types of findings, i.e., those that affect the accuracy of financial statements and other that do not, the difference between the two in terms of the risk of corruption is not clear. As such, while the models regress the total number of findings on the explanatory variables, the outcome that the predicted number of irregularities increase as elections approach might be explained by that proximity to elections is also associated with increasing attempts at securing electoral support through some sort of particularistic distribution of public resources by municipalities. As discussed in Chapter 4 in detail, vertical accountability in Turkish politics is distorted by clientelist linkages and the rule of law is undermined by populism. In this context, and suggested by empirical findings, elections are likely to fail to function properly as means of vertical accountability. To elaborate more on the idea of accountability based on the literature review in Chapter 2, however, it is also clear that vertical accountability does not target legal compliance in public administration. How voters respond to the level of irregularities in municipalities in Turkey is beyond the scope of this research. However, regular elections per se is supposed be a critical means of democracies. In this sense, if it institutionally fails to promote the “regularity” of public administration, not only electoral integrity, and fairness but also what ends the elections are for and the need to control and limit the political power as O’Donnell emphasizes appear as important questions for the future of democracy.

Public audits in this sense are an alternative, and maybe complementary, horizontal

mechanisms of accountability targeting the rule of law. The findings in this chapter shows that Sayıştay's municipal audits in Turkey is not consequential despite the apparently well-functioning monitoring and answerability it grants. How horizontal accountability performs seem to depend on the proximity to local elections and it is worth to underline the difference in the effects of initial audits and of those becoming regular in a municipality. With increasing numbers of prior audits, if being audited does not have a decreasing effect, it is also likely that some of the findings reported in a year repeat in the next audit. If a municipality is audited for the first time, lack of repeating findings might explain the difference between the positive effects of the early and regular audits approaching elections.

When conditioned on the proximity to elections, we see that the positive effect of being audited also increases. In this sense, an alternative explanation is that the audit and reporting processes differs and becomes more detailed as elections approach. My interviews with Sayıştay auditors conclude that the audit processes are more or less standardized, and auditors do not approach the institutions in a different way given the proximity of elections. As such, it is also possible that municipalities with more audit experience respond differently. We do not know how the cases of public loss detected in audits are tried and what costs are imposed on institutions by the rulings of Sayıştay chambers. If the early audits remain inconsequential in this sense, it is also likely that the corrective function of the audits is undermined over time.

Controlling for other variables, duration is yet another variable that is found to be significant only for a seven-year period. The results suggest that during the first seven years in power, increasing tenure of the political party is associated with a significant positive effect on the predicted number of irregularities. Substantively, this effect corresponds to first term and second term of local governments, meaning that during the first term and the initial years after re-election of the same political party in a municipality is associated with an increase in the level of irregularities. Irregularities during the first term might be related to the overall re-structuring of the municipal administration that could go hand in hand with lack of knowledge and experience in municipal politics if the newly elected and appointed staff are not familiar with municipal politics. However, the increase in the magnitude of this effect over years suggest that irregularities increase for reasons other than incompetence.

As for the impact of municipal revenues, marginal effects are interestingly found to be negative and significant which indicates that at least monetary supply side of malfeasance does not meaningfully affect the level of irregularities in municipal governments. On the one hand, not only increasing revenues but also existing real

estates, for example, could be used for particularistic distribution of resources in such ways that also violate the laws. On the other hand, increasing revenues require a better financial management which in turn could decrease irregularities, especially in terms of bookkeeping.

Being an incumbent municipality shows no significant effect. Given different levels of being audited, for example, the results show that the difference between being an incumbent municipality or ruled by another is not significant. At this point, a further note could be made on that the effect is not significant and negative either. One of the most important limitations of this study is that it assumes that the regularity audit reports are credible sources, more or less reflecting municipal irregularities in a systematic way. The research question is not *how* irregularities are reported, or in other words, the way Sayıştay audits and reports malfeasance in municipal politics. Despite that the potential problems with the credibility of public audits are not completely ignored, Chapter 4 also shows that the regularity audits still provide the media, the opposition, and the citizens with substantial information on local politics and an agenda of malfeasance has been set in contemporary Turkish politics through these reports.

Significantly decreasing effect of being audited on the predicted number of irregularities for the incumbent municipalities would have raised the question whether the audit process had been biased against the opposition. However, the results are robust when tested for the People's alliance as well.

The analysis in this chapter is based on the “degree” of irregularities and does not differentiate between “kinds” or costs of irregularities. Chapter 7 aims at a deeper analysis of audit reports limited to metropolitan municipalities. As such, different types of irregularities, the interaction between them and what these irregularities mean in terms of public good, political integrity and competence will be discussed in detail with concrete examples.

7. EXPLORING THE SUB-NATIONAL VARIANCE: IRREGULARITIES IN KIND

A large-N quantitative analysis of Sayıştay's audit reports of municipalities has a major shortcoming. It treats all the reported irregularities in the same way. For instance, it does not differentiate between violations of the rules through using an inappropriate accounting item, which might result from incompetency or a learning process for the new accounting system, and those of irregular public procurement, which more likely signals favoritism and risk of corruption. As such, this chapter takes a closer look at what kinds of irregularities have been reported by Sayıştay for municipalities. The analysis is limited to metropolitan municipalities. Section 7.1 mainly summarizes how content analysis is used to analyze the audit data. Section 7.2 then present the findings of the content analysis and focuses on the variance in types of irregularities and explore some changes and continuities over time and political parties. Section 7.3 elaborates more on horizontal accountability in municipal politics through a discussion of the consequences of being audited and malfeasance in municipal governments. Section 7.4 summarizes the main findings and raises some questions for future research.

7.1 Content Analysis of the Metropolitan Municipality Audit Reports

Content analysis conventionally focuses on the ways through which information is provided and how it is perceived. In this research, however, the content of audit reports is not analyzed to see how data on municipal irregularities are presented and how the audit process and outcomes are perceived by auditors, audited institutions or other actors. Unlike many other qualitative studies applying content analysis in a context of message and discourse, my application has been dictated by the type of data source and the need for exploring the dependent variable through textual material. To the best of author's knowledge, public audit reports and how their

findings tell us about municipal governance have not been studied before in this way for the case of Turkey. As such, a closer look at what has been reported by Sayıştay can provide us with some insights into how public audits of municipalities proceed and what kind of irregularities are uncovered.

The regularity audit reports of municipalities have been published by Sayıştay since 2012 and the latest reports are available for the year 2019.⁷¹ The 2019 reports were published after I have concluded many steps of building my dataset and content analysis and for time constraints, I have excluded the latest available data. For content analysis, I have focused only on metropolitan municipalities also for they have been audited each year regularly. Excluding the report of the Mersin Metropolitan Municipality for the year 2013, as some pages are missing in the original document, I have examined 195 metropolitan municipality reports for the audits between 2012 and 2018, representing almost all the available data for Sayıştay audits on these institutions.

To organize the content analysis, I have used the qualitative data analysis software NVivo that is similar to Atlas.ti or QDA Miner. Such programs usually have similar analytical tools which are not supposed to make a difference in the conclusions reached for a common research question (Bazeley 2014, 6). Through computer aid, I was able to classify the data into different categories easily. For the following reasons, I have coded the data manually, instead of an automated coding process: First, the program does not support Turkish language. Second, given my research question for the patterns of the rule of law and accountability in Turkish municipalities, the main reason for the content analysis is to see the patterns of malfeasance, or types of irregularities reported by Sayıştay. Therefore, my coding is mainly thematic. There is not a standard way of wording these themes in the audit reports. Both the words used and the length of expression for the same finding vary across reports.

The codes, named as “nodes” in the program, simply represent a phenomenon, a theme, in a descriptive way (see, e.g., Bazeley and Jackson 2013). The most important challenge for the identification of key variables is that the researcher needs some know-how for a meaningful reading of the content (Neuendorf 2002). Incomprehension of the content by the coder or coding the content into the wrong category by mistake are some sources of error in content analysis (see Neuendorf 2002, 112). Despite the lack of multiple coders, I have discussed the reports also with some accountants and former public administrators to minimize the errors. Applying the rules of the coding process suggested by Weber (1990), I have compared the items coded in each category to see if they are similar in kind, re-designed the categories,

⁷¹As of March 2021.

i.e., merging, creating, or dropping some, and clarified coding rules multiple times. Starting with general categories is a common approach for coding (Bazeley and Jackson 2013). However, as the audit reports refer mostly to procedures of accounting through a legal parlance, I rather classified each finding in terms of specific forms of irregularities and created narrow categories in the beginning. After seeing the differences and similarities between them, I combined some categories into broader ones and simplified my coding (see Appendix B).

Suggested by Neuendorf (2002), two ways I benefited for the identification of variables were mainly the use of existing theory and research on the topic and the grounded process of variable identification through which I proceeded inductively. The literature review on horizontal accountability, corruption and Turkish politics, for example, has led me to consider public procurement, management of municipal real estates, and municipal employment, for example, as potential categories of irregularities. Among the cases, Istanbul is a distinct one with relatively higher number of findings. As the starting point, I have selected Istanbul Metropolitan Municipality's audit report for the year 2017 illustrating various types of irregularities, many of which had already been covered in the news prior to the 2019 local elections. I have then created additional categories whenever new themes appeared in audit reports.

My approach to coding relies on counting the types of irregularities, yet the presence vs. absence dichotomy is used not for the overall audit report but for each separate finding. In other words, when the report identifies several examples of the same type of irregularity, my coding also reflects the weight of that irregularity for each case as each instance is counted on its own. For example, this has been the case with irregular public procurement with high tender prices for which relevant tenders are discussed as separate cases in the audit reports. In such cases, each example is separately counted instead of marking the presence of this type of irregularity for the audit report as 1. Table 7.1 shows the variables and dimensions I have identified for exploring the content. Categories based on the topic refers to the act/regulation violated by the finding. They identify the themes of irregularities by legal standards. Some of the findings are also reported as being repeated by Sayıştay, which is another useful information yet from a different aspect. These two dimensions are explicitly present in the reports with reference to the relevant articles of law and with notes on whether previous audits reported the same irregularity. Thematic categories classify the findings as instances of irregular bookkeeping, irregular public procurement, irregular renting of municipal estates, irregularities in licensing or in service provision and so on.

Table 7.1 Coding Along Multiple Dimensions

	<i>Dimension</i>	<i>Category</i>
Manifest content	What is the object/topic/area of law/regulation that is violated by this practice?	Some examples: <ul style="list-style-type: none"> • Public procurement • Management of municipal real estates and operating rights • Bookkeeping
	Is this irregularity reported as a repeating one?	<ul style="list-style-type: none"> • Repeating irregularities
Latent Content	Is this irregularity an example of favoritism/patronage/corruption? OR Does this irregularity signify a risk of that?	<ul style="list-style-type: none"> • Favoritism, patronage, corruption
	Does this irregularity cause any public loss or have the potential to do so in future?	<ul style="list-style-type: none"> • Revenues and expenditures: public loss

From an alternative perspective, the risk of corruption and public loss are also implied by the findings. The audit reports investigated through content analysis never word favoritism, patronage, or corruption. However, expressions on providing benefit for certain groups, directly or indirectly, or on a service that is not necessarily a common public service, on undermining fair competition in public procurement processes, on avoiding open tenders, or on weakening employment based on meritocracy frequently appear in audit reports. Such findings that indicate any sort of particularism are considered as either examples of or risk of favoritism, patronage and corruption and coded accordingly.

For public loss, there are mainly two types of relevant expressions in reports: Revenue loss and ineffective use of public resources. The term public loss is rarely used. For some findings, the reports state that the municipality suffers from revenue loss as it generates less revenue than what is prescribed by regular municipal transactions for some reason which is coded also in terms of its topic. Ineffective use of public resources is an expression that refers to extra yet unnecessary spending, purchasing above market prices, miscalculating the approximate costs of a procurement that ultimately results in higher costs than the tender should have granted with more accurate specifications and so on. Box 7.1 and Box 7.2 show some examples from the audit reports.

This is a completely different reading of audit reports from measuring the number of findings which are not necessarily the determinants of the number of themes that appear in a report. To illustrate some comparison, an audit report might identify only one finding that represents two or more themes of irregularity such as both an irregular renting of a municipal estate and favoritism in case that renting is done

Box 7.1 Favoritism, Patronage, and Corruption in Audit Reports

Example 1.

Source

Adana Metropolitan Municipality Audit Report, 2018

Finding

BULGU 1: Özel Kalem Müdürlüğü Kadrosuna Yapılan Atamanın Amaca Uygun Olmaması

Quote from the report

“Adana Büyükşehir Belediyesince Özel Kalem Müdürlüğüne atama yapılmasına rağmen bu kişinin Özel Kalem Müdürlüğü yapmadığı, söz konusu atamanın istisnai durumdan yararlanılarak memuriyete sınavsız şekilde atama amacıyla gerçekleştirildiği görülmüştür.

...lise mezunu bir kişi Belediyenin Özel Kalem Müdürlüğü kadrosuna 29.05.2018 tarihinde ataması yapılmış 2 gün sonra 31.05.2018 tarihinde bu görevden memuriyet kadrosuna geçirilmiştir. Yapılan bu işlem yukarıda yer verilen Sayıştay Genel Kurulu Kararında belirtilen; istisnai memurluk kadrolarının sınavsız devlet memurluğu teminine yönelik uygulamaya dönüştürülmesi, bu memuriyete atanmada tanınan kolaylığın istismarı anlamına da geldiği duruma uygun düşmektedir. Dolayısıyla Özel Kalem Müdürlerinin belediye başkanının görevi süresince çalışabilecekleri ehliyet ve liyakat sahibi kişiler arasından seçilmeleri gerekmektedir.”

Example 2.

Source

Kocaeli Metropolitan Municipality Audit Report, 2015

Finding

BULGU 7: Bir Kısım Yapım İşi İhalelerinde Teknik Şartnamelerde Öngörülen Gezilerin İşle İlgisinin Bulunmaması ve Geziye İlişkin Giderlerin Yüklenici Tarafından Karşılanması Gerektiği Halde Ayrıca Belediye Bütçesinden de İlgililere Ödeme Yapılması

Quote from the report

“Kocaeli Büyükşehir Belediyesi tarafından çıkılan yapım işi ihalelerinin bir kısmına ait teknik şartnamelerde idarenin belirleyeceği kişilere yurt dışı teknik eğitim gezileri düzenlendiği gezi ile ilgili her türlü harçların, vizelerin, harcırahların, yol, gezi, otel, eğitim ücretlerinin yükleniciye ait olacağı ön görüldüğü ve fiilen de yüklenici tarafından karşılandığı halde gezilere katılanlara ayrıca belediye bütçesinden harcırah ödemesi yapıldığı, sözü edilen yurt dışı gezileri için idarece görevlendirilen kişiler arasında Belediye çalışanları haricinde kişilerin de bulunduğu ve düzenlenen gezilerden bazılarının ihale konusu işle ilgisiz oldukları (raylı sistem yapım işi kapsamında karayolu incelemeye gidilmesi gibi) görülmüştür.”

Example 1.

Source

Izmir Metropolitan Municipality Audit Report, 2017

Finding

BULGU 14: Tramvay Hattı ile Körfezdeki Şehir İçi Deniz Taşımacılığının İlgili Şirketlere Devrine İlişkin Sözleşmelerde Mevzuata Aykırı Hükümler Bulunması

Quote from the report

“Büyükşehir Belediyesi ile İZDENİZ A.Ş. (Izmir Deniz İşletmeciliği Nak. Tur. Tic. A.Ş.) ve İZMİR METRO A.Ş. (Izmir Metro – İzmir Büyükşehir Metro İşletmeciliği Taşımacılık İnşaat ve Sanayi Ticaret A.Ş.) ile yapılan sözleşmelerde, sözleşme konusu edilmemesi gereken reklam materyalleri, bankaların para çekme makinelerine (ATM) ve mobil iletişim kapsama sistemlerine ait yerlerin işletme gelirlerinin devredildiği tespit edilmiştir.

... Sonuç olarak; 31.12.2017 itibarıyla her iki şirketin de yukarıda sayılan unsurlara ilişkin gelir elde etmediği görülmekle birlikte; yapılan bu faaliyetlerin gerçekleştirilmesi ve gelir elde edilmesi sözleşmelere de alınması münasebetiyle muhtemeldir. Gelir elde edildi takdirde bu hususun ilgili gelirlerden İzmir Büyükşehir Belediyesi’ni mahrum bırakmak suretiyle kamu zararına yol açacağı düşünülmekte olup, bulgumuzda konu edildiği yönüyle sözleşmelerin güncellenmesinin uygun olacağı mütalaa edilmektedir.”

Example 2.

Source

Bursa Metropolitan Municipality Audit Report, 2017

Finding

BULGU 2: İdare Tarafından İhale kapsamında Yaptırılacak İşlerin Çeşit ve Miktarlarının Doğru Tespit Edilmemesi ve İş Programlarının Gerçekçi Hazırlanmaması

Quote from the report

“... yaklaşık maliyete göre yüklenici tarafından yüksek birim fiyat teklif edilen işlerin ilerleme yüzdesi yüksek ve aynı zamanda yaklaşık maliyete göre yüklenici tarafından düşük birim fiyat teklif edilen işlerin ilerleme yüzdeleri düşük kalmıştır... .

... İdare tarafından yaptırılacak işler doğru tespit edilip ihaleye çıkmış olsaydı söz konusu iş kapsamında ekonomik açıdan en uygun teklifi veren 2. Firmanın üzerinde ihale bırakılacak olup ödenecek tutar, işin şimdiki yüklenicisine ödenen tutardan (3.269.463,26-2.144.618,73)=1.124.844,53 TL daha az olacaktır.

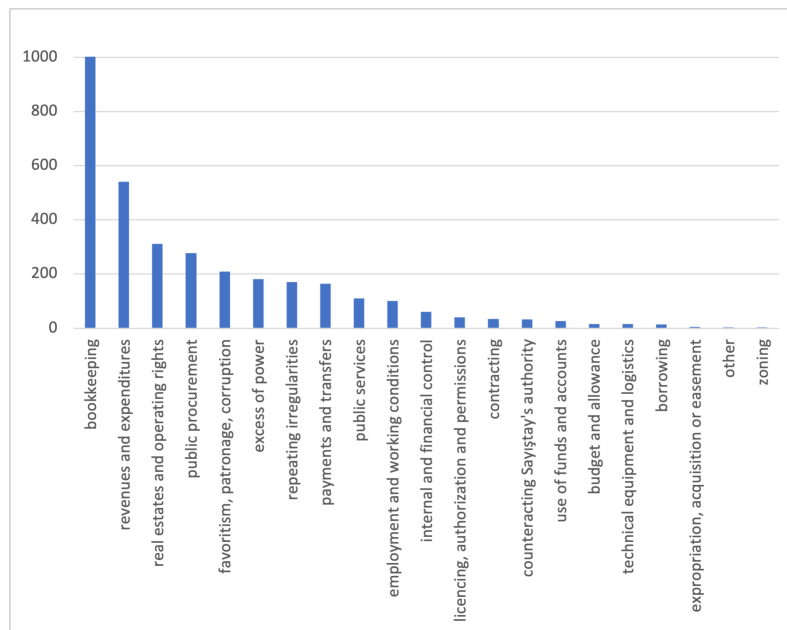
Sonuç olarak yukarıda yer alan mevzuat hükümleri doğrultusunda İdare tarafından üç farklı ihalede yaklaşık maliyetleri belirlerken iş kalemlerini ve yaptırılacak iş miktarlarını doğru tespit edilmemesi ve isteklinin karlı iş kalemlerine yüksek fiyat verdiği durumlarda, idarenin de işin bütününe göz önüne alarak iş programını, kötü niyeti önleyecek, kaynakların verimli kullanılması ve ihtiyacın uygun şartlarla zamanında karşılanmasını gözetecek şekilde hazırlanmamıştır. Dolayısıyla ihalelerde saydamlığı, rekabeti, eşit muameleyi, ihtiyaçların uygun şartlarla ve zamanında karşılanması ve kaynakların verimli kullanılması sağlanamamıştır.”

without bidding or beyond the time limits set by laws, in other words, offering the existing tenant some advantages. Another report might list three different findings all of which denote only one type of irregularity such as inaccurate use of an accounting item as an example of poor bookkeeping. As the counts of the content analysis is for themes in this research, coding frequencies might exceed the total number of findings and multiple coding for the same finding is possible.

7.2 Irregularities in Turkish Metropolitan Municipalities

Overall, the content of the audit reports are coded 3314 times. The most frequent coding is for the category of poor bookkeeping of which examples have been further classified as those of municipal real estates, those of municipal shares, those accounting the Value Added Tax (VAT) and other cases (see Figure 7.1). While some findings under this category refer to simple accounting errors such as using the wrong account item when recording a transaction, some others might be significantly misleading for the financial structure of the institution such as not recording municipal properties, shares or loans properly. In addition to the violation of the legal standards of proper and credible accounting, some of these findings have implications also for other areas of irregularities. For example, most of the examples of the misuse of VAT accounts further mean that municipalities fail to pay VAT to the state.

Figure 7.1 Distribution of Categories by the Number of Coding References



Problems of revenue generation, purchasing at a loss or ineffective use of municipal resources constitute the second mostly represented type by the audit reports. These are followed by irregularities on the management of real estates and operating rights, public procurement and favoritism, patronage, and corruption. For the municipal real estates and operating rights, reported findings mainly illustrate irregular renting or transfers. This is an important means of revenue generation for municipalities as well. Sayıştay seems to be very critical not only for the violations of the legal term limits or the methods of renting or allocation, but also for the monetary consequences that might result from these violations and how the municipal property is used by third parties. For example, Sayıştay reports for the Istanbul Metropolitan Municipality that although the metropolitan district Beşiktaş municipality has acquired usufruct to the metropolitan municipality's property, it has been later contracted out to the Beşiktaş Gymnastics Club by the district municipality and a private school has been built on it.⁷² Sayıştay notes that the usufruct shall be cancelled as the metropolitan municipality's property has been used against the objectives of the allocation and by providing certain individuals with benefits, against the principles of public interest.

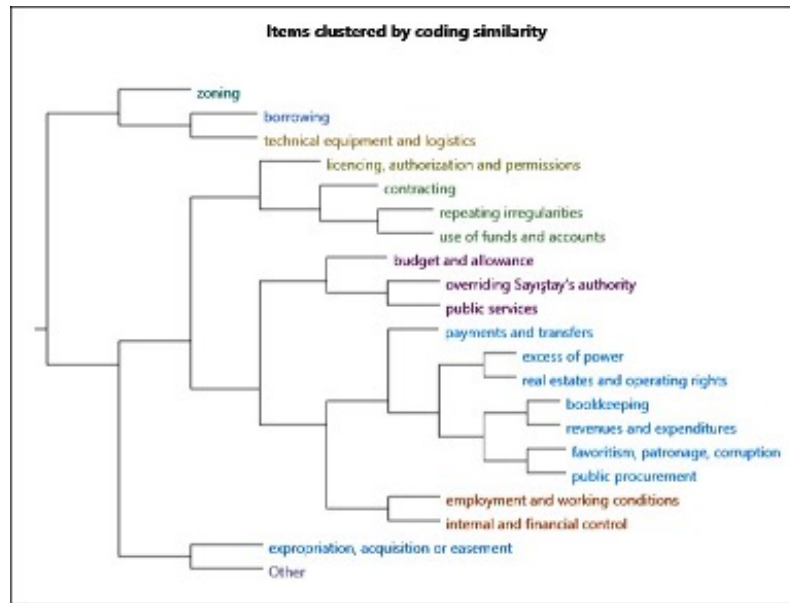
Findings on irregular public procurement similarly refer to a broad category of violations of rules during the whole process of product or service purchase, i.e., preparation of the tender specifications, call for tender, tender offers and implementation of tender specifications in practice. As such, examples range from miscalculation of the approximate cost of the purchase or applying an inappropriate tender method to irregular increases or decreases in the work items or the use of inappropriate materials during the work.

When we look at the distribution of coding *across* the audit reports, we see almost the same distribution as overall frequencies show. In other words, these findings are also common among different audits. Compared with the coding frequencies, only the category of favoritism, patronage and corruption is replaced by that of payments and transfers which codes instances of irregular financial or in-kind transfers and payments done by municipalities as a more common finding. When different categories are clustered together according to the coding similarity,⁷³ we see that certain types of irregularities tend to appear together in the same audit reports. Figure 7.2

⁷²This finding is a repeating finding that appears in various audit reports since 2012. See for e.g., Istanbul Metropolitan Municipality Regularity Audit Report, 2017, Finding No. 54 (findings that do not affect the audit opinion) for further details.

⁷³Based on Jaccard's coefficient

Figure 7.2 Hierarchical Clustering of Coding Categories



is a dendrogram⁷⁴ that shows co-occurrences of coding in audit reports, that is to say, the similarity between codes based on the reports they coded in common. For example, instances of favoritism, patronage, and corruption and of public procurement tend to occur together in many audits. Similarly, according to my reading of the findings, irregularities of bookkeeping tend to appear along with problems related to public loss.

This thematic classification informs us of what kind of irregularities, i.e., violations of horizontal accountability and the rule of law, are uncovered by public audits in the case of Turkish municipalities. Furthermore, it allows us to proceed with a comparative analysis and to gain insight into explaining the differences and similarities. The audit reports are grouped into cases in terms of the years of audit, political parties governing the municipality in the audit year and cities to this end. In addition to a longitudinal comparison to see the changes and continuities over time, comparing political parties and cities is also possible (see Table 7.2). The local elections were held in 2014 for the period 2012-2018, meaning that there are only 2 audit reports for the pre-2014 governments for municipalities that changed hands. These initial reports are shorter and less detailed in general. As such, it makes more sense to compare the same political party across different municipalities of its own and to compare different political parties than focusing on the rule of different political parties in the same municipality.

⁷⁴For further information on how clusters are generated in NVivo, please see <https://help-nv11.qsrinternational.com/desktop/deep_concepts/how_are_cluster_analysis_diagrams_generated.htm> and <https://services.anu.edu.au/files/NVivo_v12_Advanced_0.pdf>

Table 7.2 Municipalities by Ruling Political Parties (2009-2018)

	Municipality	Political party	
Ruled by the same political party	Adana	MHP	
	Manisa		
	Ankara	AKP	
	Bursa		
	Denizli		
	Erzurum		
	Gaziantep		
	Istanbul		
	Kahramanmaraş		
	Kayseri		
	Kocaeli		
	Konya		
	Malatya		
	Sakarya		
	Samsun		
	Trabzon		
Changed hands	Aydin	CHP	
	Izmir		
	Muğla		
	Tekirdağ		
	Antalya		CHP > AKP
	Balıkesir		MHP > AKP
Changed hands	Ordu	Independent/Other > AKP	
	Şanlıurfa		
	Hatay	AKP > CHP	
	Eskişehir	Other ⁷⁵ > CHP	
	Mersin	CHP > MHP	
	Mardin	AKP > Independent ⁷⁶ > Kayyum	
	Diyarbakır	BDP ⁷⁷ > Kayyum	
	Van		

Based on my content analysis, municipal irregularities focus on three areas: Book-keeping, management of municipal real estates and operating rights, and public procurement. Findings indicating the risk of favoritism, patronage, or corruption and of public loss, and those reported as repeating irregularities are three other dimensions identified and found to be frequent in audit reports.

⁷⁵Eskişehir's former mayor Yılmaz Büyükerşen left the Democratic Left Party and joined CHP in 2011, and he was elected for the fourth time as the mayor in 2014 from the ranks of CHP. As such, it makes sense to assume that his municipal personnel were kept untouched, and the mayor has individually consolidated his electoral support in the city to a large extent.

⁷⁶The independent candidate who won the mayoralty of Mardin Metropolitan Municipality in 2014 was Ahmet Türk, who could also be considered as a representative of Kurdish politics.

⁷⁷In the 2014 local elections, two Kurdish political parties, Peace and Democracy Party (*Barış ve Demokrasi Partisi*) and HDP competed separately.

When we look at the overlap between these dimensions (Table 7.3),⁷⁸ my coding suggests that poor bookkeeping is hardly a repeating irregularity. While almost 20% of the audit findings on the management of municipal real estates and operating rights also indicate risk of public loss, the same is true for 22% of the irregularities related with public procurement. To illustrate how some findings are coded in multiple categories, while non-collection of rentals⁷⁹ or failure to take action legal against unauthorized occupants and non-collection of compensation (*ecrimisil*)⁸⁰ are examples of mismanagement of the municipal real estates that create a risk of revenue loss, improper calculation of approximate costs and work items during bidding processes and changes later occurred in the work plan also correspond to increase in the cost of a project and inefficient bidding with tender specifications that ultimately become invalid.⁸¹

Table 7.3 Coding Matrix Along Different Dimensions

	Bookkeeping	Real estates and operating rights	Public procurement	Public service	Employment and working conditions	Excess of power	Licensing/ authorization/ permission	Payments and transfers
Favoritism, patronage, corruption	0.50	17.36	12.64	56.36	37.00	31.49	2.44	9.15
Revenues and expenditures	1.40	19.61	22.02	15.45	15.00	16.02	85.37	12.80
Repeating irregularities	4.89	14.15	3.61	17.27	7.00	12.15	17.07	7.93

Note: Cell entries are percentages of the total coding for the column categories.

More than half of the irregularities on the provision of public services are also considered to signal favoritism, patronage, or corruption. Examples include contracting out public transportation without bidding that creates certain monopolies in service provision.⁸² For findings on municipal employment and working conditions, 37% of

⁷⁸As the data presented in Table 6.3 refer to categories that are not mutually exclusive, the total percentages, either of rows or of columns, exceed 100% and hypothesis testing for the relationship between these types of irregularities with chi-square statistic is not applicable.

⁷⁹See for e.g., Sakarya Metropolitan Municipality Regularity Audit Report, 2012, Finding No. 7 (findings that affect the audit opinion).

⁸⁰See, for e.g., İstanbul Metropolitan Municipality Regularity Audit Report, 2014, Finding No. (findings that do not affect the audit opinion).

⁸¹See, for e.g., Gaziantep Metropolitan Municipality Regularity Audit Report, 2017, Finding No. 2 (findings that do not affect the audit opinion).

⁸²See, for e.g., Ordu Metropolitan Municipality Regularity Audit Report, 2013, or Şanlıurfa Metropolitan Municipality Regularity Audit Report, 2016.

total coding corresponds to this category. The overlap between these two coding categories mainly refers to irregular appointments to municipalities, i.e., appointment of people that do not qualify for the office as laws require or bypassing the regular examination processes to employ such people.⁸³

When an irregularity is reported as the transgression of the limits of formally defined authority of a municipal branch or actor, we see that almost 32% of such findings go hand in hand with the risk of favoritism, patronage, or corruption. For example, many cases in which the municipal real estates are rented through not tendering but extending the existing contract irregularly by the executive committee (*encümen*) indicate that existing tenants can be provided with certain advantages thanks to some unauthorized decision making by executive committees.⁸⁴

Reported problems on licensing and authorization, for example, of businesses or parking lots under the municipality's jurisdiction, are likely to create risk of public loss to a considerable extent; 85% of the coding for failure to provide the necessary permissions by the municipality overlap with problems of revenue generation as these permissions are also a source of revenue for municipalities. Almost 13% of the irregularities on payments by or financial or in-kind transfers from the municipality also exemplify the risk of public loss. Among these examples, there are cases in which municipalities pay in advance for products not yet delivered.⁸⁵

While regularity audit reports are submitted only to the councils of the audited municipalities, Sayıştay also submits general evaluation reports to the TBMM to summarize the "common and important findings," as expressed by Sayıştay itself, for various types of audited institutions.⁸⁶ For municipalities, these reports point how the variance in irregularities has increased over time. Table 7.4 provides the reader with an outline showing the areas of municipal irregularities identified by Sayıştay as common and important for the period 2012-2018. For the first two years of regularity audits, in 2012 and 2013, Sayıştay's evaluation of the audits of municipalities underlined that transition to the accruals accounting system had not yet been successfully complete. The general evaluation reports of these years noted that municipalities had failed to use some accounting items required by the new

⁸³See, for e.g., Diyarbakir Metropolitan Municipality Regularity Audit Report, 2014, Finding No.2; Erzurum Metropolitan Municipality Regularity Audit Report, 2016, Finding No. 8; Mardin Metropolitan Municipality Regularity Audit Report, 2015, Finding No.3; (findings that do not affect the audit opinion).

⁸⁴See, for e.g., Trabzon Metropolitan Municipality Regularity Audit Report, 2017, Finding No. 12 (findings that do not affect the audit opinion).

⁸⁵See, for e.g., Adana Metropolitan Municipality Regularity Audit Report, 2016, Finding No. 9 (findings that do not affect the audit opinion).

⁸⁶Available at <<https://www.sayistay.gov.tr/tr/?p=2&CategoryId=97>> Accessed May 15, 2021.

Table 7.4 Areas Defining Common Municipal Irregularities Along a Timeline (2012-2018)

	2012	2013	2014	2015	2016	2017	2018
Irregularities	Operation of the parking lots						
	Mis-accounting, Bookkeeping of the municipal shares in companies						
				Assessment and collection of municipal revenues			
				Management of municipal real estates			
				The value added tax accounts			
				Contracting the collection and recycling of packaging waste			
				Misuse of the shantytown fund			
				Contracting public transportation			

Source: External Audit General Evaluation Reports, Sayıştay.

financial system.

However, in general, the most common problem seems to be the irregularities violating the parking lot regulations. Such irregularities concern both the management of parking lots which requires permits by the metropolitan municipality in metropolitan cities, and assessment and collection of the revenue share of the metropolitan municipality from the operation of parking lots under its jurisdiction. Furthermore, the revenue generated through this process is required to be used only for specific purposes, mainly for the construction of other parking lots.⁸⁷ Sayıştay monitors the parking lot accounts of municipalities based on these criteria. By 2018, Sayıştay has stated in its external audit general evaluation report that metropolitan district municipalities have been operating parking lots without the permit of the metropolitan municipality and there are problems with the parking lot accounts of municipalities such as the irregular use of the revenue generated in this account or with transfers of the revenue share of the metropolitan municipality from the district municipalities, or vice versa.

As Table 7.4 shows, the types of irregularities which Sayıştay has found to be not only widespread across municipalities but also recurring has started to diversify since 2014. Other than those of the operation of parking lots, the most persistent types of irregularities seem to occur in the following areas in municipalities: Assessment and collection of municipal revenues, management of municipal real estates, the value added tax accounts and contracting the collection and recycling of packaging waste. According to Sayıştay reports, municipalities fail to maximize their revenues mostly for they fail to collect taxes, such as of entertainment or of environment, properly. Another important source of revenue also corresponds to the management

⁸⁷See Article 13 <<https://www.resmigazete.gov.tr/eskiler/2018/02/20180222-7.htm> Accessed May 15, 2021.

of municipal real estates. As municipalities fail to rent their real estates through appropriate means and to control how rentals are used, they are likely to bear some financial costs as well. For example, Sayıştay reports the following for Kayseri Metropolitan Municipality in 2014:⁸⁸ Although the State Procurement Act (No. 2886) requires that the rentals shall be determined annually if renting is for more than three years, the municipality usually rents its real estates for ten years, prices for the overall renting period and collects the rentals within the first nine months. As such, future rentals actually fail to reflect the market prices. Furthermore, for some rentals, municipality could make revenue generating investments in the meantime. Sayıştay gives the following example to illustrate: After some shops at the Erciyes ski resort had been rented for a ten-year period in 2011, the municipality improved the region through some investments that costed almost one hundred eighty million Turkish liras for which the rentals in the next ten years could not approximate the market price of these shops anymore.

Other irregularities for the management of municipal real estates refer to lease extension agreements. Although laws require new bidding for each rental, it has been reported that using unjust occupation compensation (*ecrimisil*) as a means not to penalize irregular use of municipal properties but as a substitute for regular rents has become a common practice in municipal governance. Irregular transfers especially to municipal companies is yet another one. While Sayıştay underlines those compensations have irregularly become a way to rent the municipal real estates, the extent of this practice is exemplified by the following finding in Konya Metropolitan Municipality's audit in 2016:⁸⁹ The municipality argued that compensations had recovered the potential revenue loss as eviction was going to take long time in practice. However, Sayıştay claimed that this practice had indeed become a way of renting given that a total of a hundred recorded real estates, ninety-eight had been used in return for compensation since 2014.

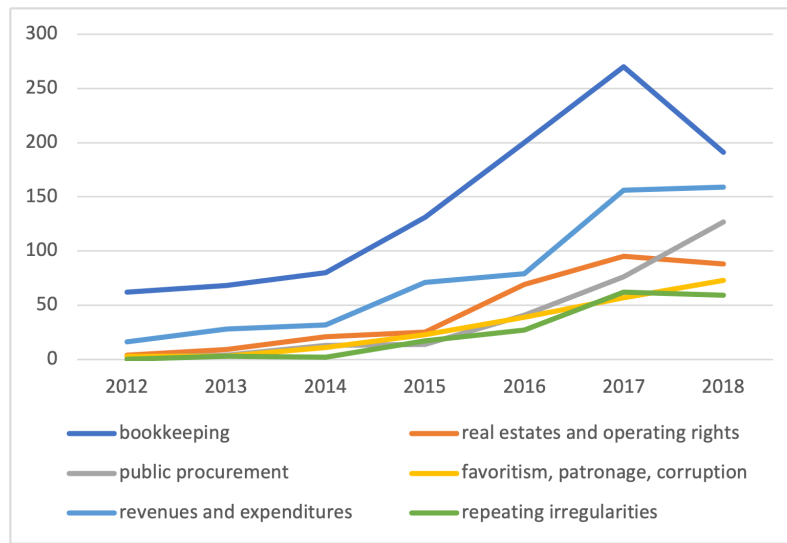
When we look at how the most frequent types of irregularities in metropolitan municipalities are distributed over years (Figure 7.3), we see a common increase, especially after 2014. While the reported instances of poor bookkeeping seem to have decreased after 2017, especially those of irregular public procurement and those indicating the risk of favoritism, patronage, or corruption have been consistently on rise since 2014.

However, when we compare the reported irregularities across the ruling political

⁸⁸Kayseri Metropolitan Municipality Regularity Audit Report, 2014, Finding No. 2 (findings that do not affect the audit opinion).

⁸⁹Konya Metropolitan Municipality Regularity Audit Report, 2016, Finding No. 7 (findings that do not affect the audit opinion).

Figure 7.3 Distribution of Different Types of Irregularities Over Time

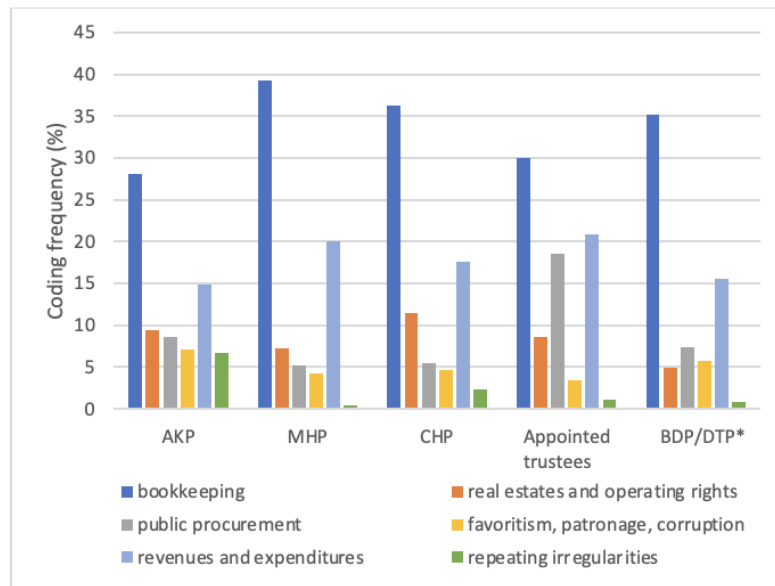


parties, we see that the state of political parties differs from one another. Figure 7.4 shows the percentage share of coding for different irregularities for each political party and for municipalities ruled by appointed trustees (*kayyum*). In general, irregularities of bookkeeping have the largest share within the coding of audit reports for each political party and trustee municipalities. However, the share of repeating irregularities, for example, is apparently larger in AKP municipalities in total compared to others. While poor bookkeeping is followed by the risk of public loss and irregular management of municipal real estates and operating rights, and irregular public procurement in AKP, MHP and CHP municipalities, the share of irregular public procurement is considerably large in the audit reports of municipalities led by trustees.

A step to be taken further to see the variation over time for each political party reveals some other results. For irregularities of bookkeeping (see Figure 7.5), albeit the increases until 2017, a substantial decrease is observable for AKP, CHP and then MHP in 2018. Graphs for Kurdish and trustee municipalities complement one another as the latter represents all the metropolitan municipalities formerly ruled by Kurdish political parties, namely Mardin, Diyarbakır and Van. As such, for these municipalities, we can see that after the appointment of trustees, the overall instances of poor bookkeeping continued to increase.

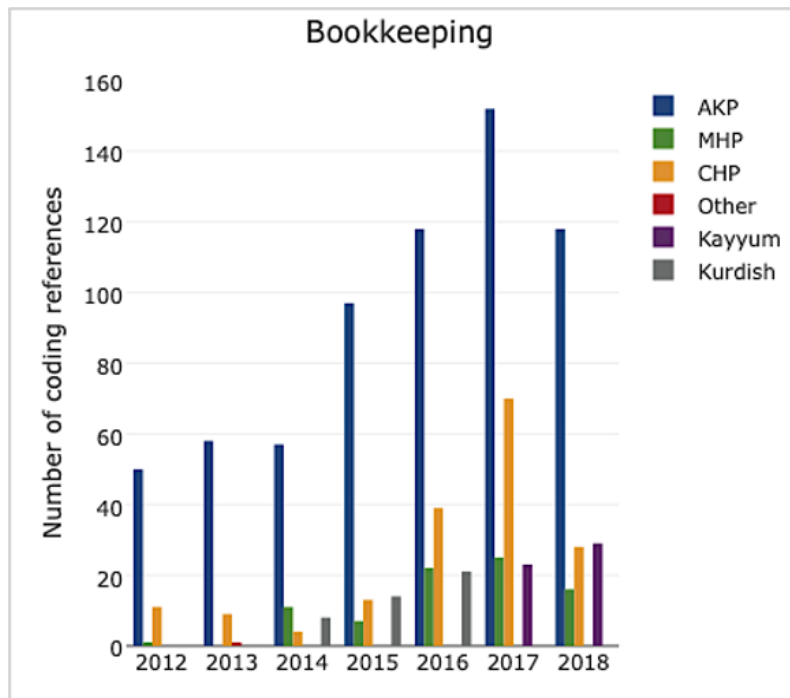
Figure 7.6 shows how the findings of irregular management of municipal real estates and operating rights change over time for each political party. While these findings have been on rise overall for AKP municipalities, CHP performed relatively better in 2018 and MHP failed to sustain the sudden decrease it achieved in 2017 in the following year.

Figure 7.4 Distribution of Different Types of Irregularities for Political Parties



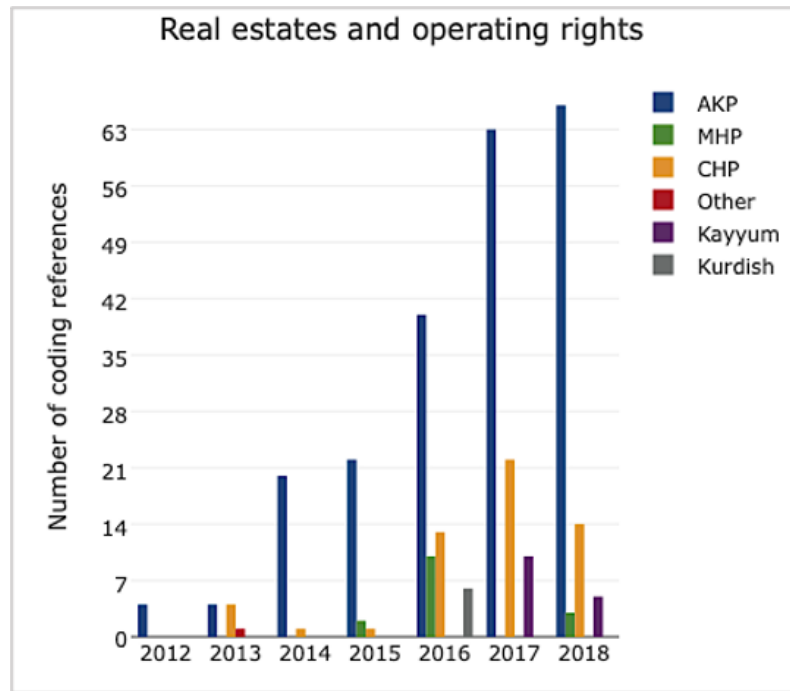
*BDP (Peace and Democracy Party) and DTP (Democratic Society Party) are two Kurdish political parties represented in the dataset.

Figure 7.5 Irregular Bookkeeping Over Time by Political Parties (2012-2018)



How different political parties perform in terms of public procurement at the local level differentiates the case of AKP more clearly as the rate of increase in irregularities in this area is relatively higher in general and accelerates in 2018 (see Figure 7.7). In general, no other political party shows such a level of irregularity in public procurement in its municipalities in total that is comparable to AKP. It is also worth

Figure 7.6 Irregular Management of Real Estates and Operating Rights Over Time by Political Parties (2012-2018)



to note that, the first term of trustees in metropolitan municipalities is associated with an increase in public procurement irregularities compared to the rule of Kurdish political parties. For instances of mismanagement that indicate favoritism, patronage, or corruption, AKP again follows a distinct trajectory (see Figure 7.8). While such findings in audit reports have constantly increased since 2014 for AKP, its ally MHP shows the opposite with relatively a very small number of such irregularities in 2015 and much smaller in next audits.

Similarly, irregularities that somehow affect the revenue generation or spending and signal the risk of public loss sharply increase overall for AKP municipalities after 2016 and again for the case of first-term trustees a higher level is reported compared to their predecessors (see Figure 7.9). Increases in the case of MHP are relatively moderate and CHP does not show a significant decrease as from 2016.

AKP appears to be quite distinct particularly for repeating irregularities (see Figure 7.10). Apparently, neither the audits of its ally MHP, nor those of Kurdish parties or of trustees consistently show repeating irregularities. As for CHP, repeating irregularities are initially identified in 2016 and have decreased from that year onwards.

Among the municipalities that have been uninterruptedly ruled by AKP between 2012 and 2018, and also compared to all other metropolitan municipalities, however,

Figure 7.7 Irregular Public Procurement Over Time by Political Parties (2012-2018)

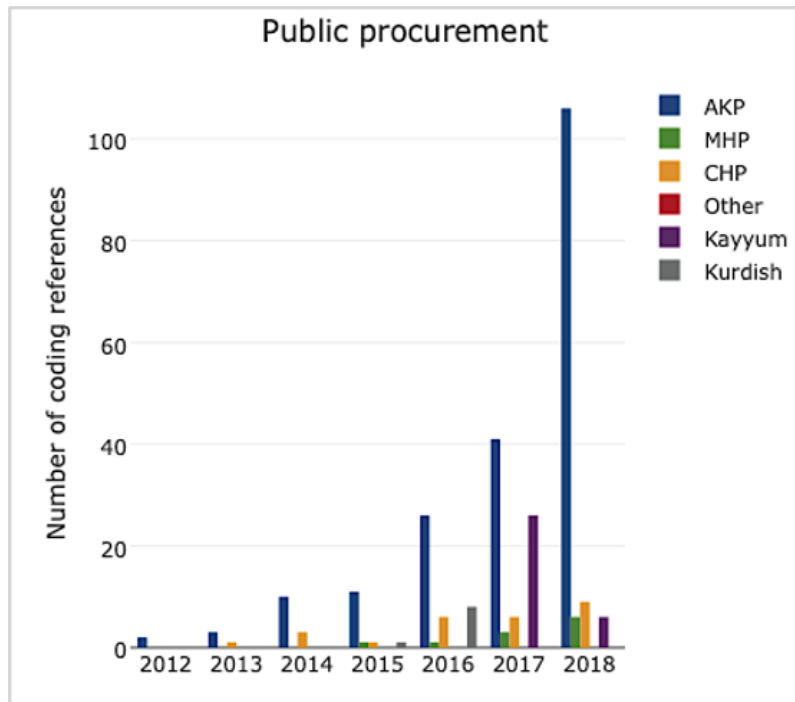
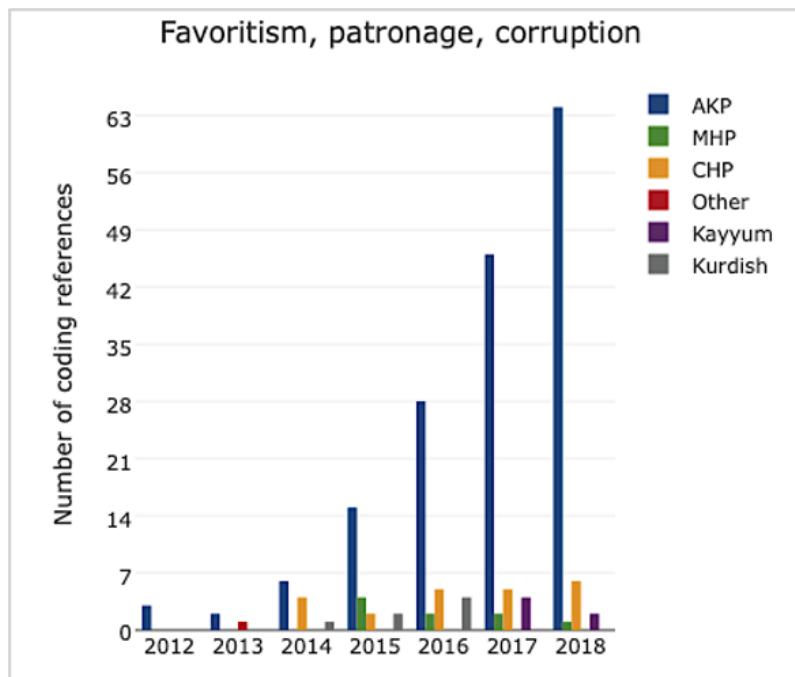


Figure 7.8 Risk of Favoritism, Patronage, and Corruption Over Time by Political Parties (2012-2018)



Istanbul shows a distinctive performance – which is apparently the reason for the sharp contrast between AKP and other political parties when compared through their overall performance in municipal governance. Istanbul itself accounts for 12% of irregularities coded for public procurement in total, 23% of those in the management of municipal real estates and operating rights, 16% of those that signal the risk

Figure 7.9 Irregularities That Affect Municipal Revenues and Expenditures Over Time by Political Parties (2012-2018)

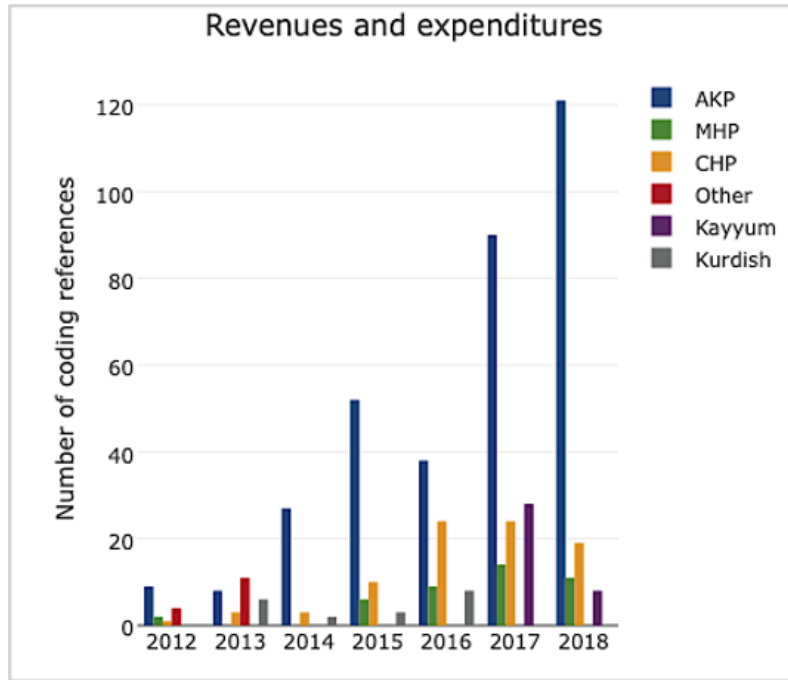
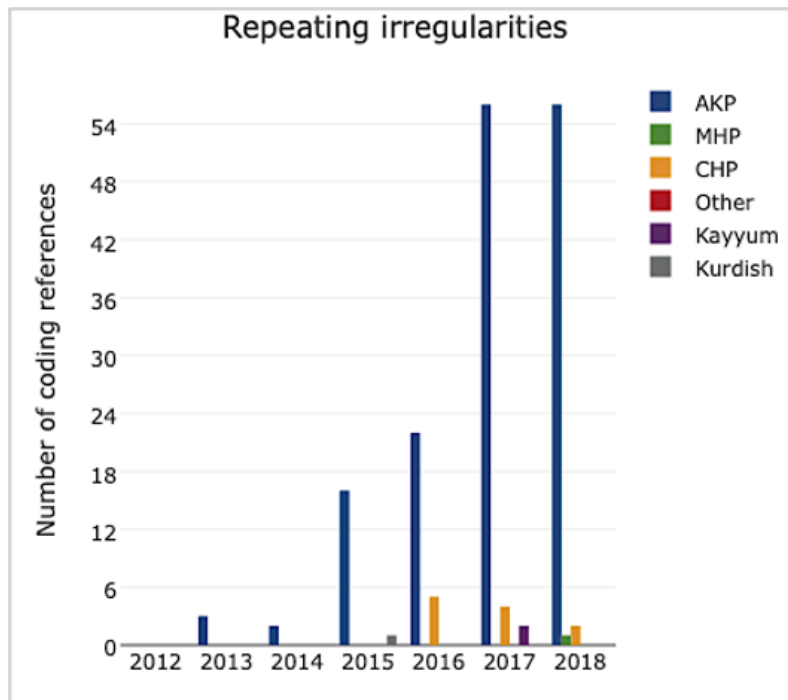


Figure 7.10 Repeating Irregularities Over Time by Political Parties (2012-2018)



of favoritism, patronage or corruption, 16% of those pointing the risk of public loss and 49% of those coded as repeating in total. Similarly, the municipalities ruled by MHP, or CHP, also show differences in terms of the common type of irregularities. This evinces the need for a much deeper comparison between municipalities ruled by the same political party over time by future field research.

7.3 On the Consequences of Sayıştay audits of Municipalities and Malfeasance in Municipal Politics

An important question for accountability in municipal politics is what the consequences of being revealed as “irregular” are. Within the scope of this research, we do not know how the regularity audit reports interact with vertical accountability mechanisms, i.e., how voters respond to the information provided by the Turkish Court of Accounts on municipal governments. The empirical findings presented in Chapter 6 suggest that “being audited” is predicted not to decrease but to increase the level of irregularities reported. One underlying reason for this is obviously the case of “repeating” irregularities. On the one hand, the repeating irregularities might be an indication of that audits are not consequential at least in the short run, during the period the irregularity is being reported as repeating. On the other hand, it might take some time to correct the irregular practices as legal or bureaucratic actions taken against some transactions that involve other public institutions, ministries or other third parties usually take a long time to come to a conclusion. In this sense, future research can explore municipalities that show high levels of repeating such as Istanbul, Bursa or Sakarya Metropolitan Municipalities more in detail.

To understand the mechanisms underlying malfeasance in public administration, we can take a closer look at some cases. Although I have focused mainly on the reported irregularities for Turkish municipalities by Sayıştay, how the issue of corruption is being handled by the political parties and the elite also tell us about accountability relations. In general, for malfeasance in public administration, there are cases where mayors and some other municipal personnel faced allegations of corruption and were also put on trial. One such case is that of Adana Metropolitan Municipality. The municipality was ruled by Aytaç Durak uninterruptedly from 1994 until 2010. He won the local elections in 1994 and 1999 from the ranks of ANAP. He was then re-elected as the AKP candidate. He then competed in the 2004 local elections from the ranks of MHP. In 2010, the Ministry of Interior surprisingly dismissed the mayor given the allegations of corruption. Following a municipal council meeting where Durak revealed a case in which thousands of dollars had been offered as bribe for a zoning issue through some tape recording, he was accused of illicit enrichment by another MHP member, Mustafa Tuncel, and then the party asked both to resign.⁹⁰ Durak was acquitted of charges of corruption in 2013⁹¹ and the Council of State

⁹⁰ <<https://www.hurriyet.com.tr/gundem/aytac-durak-gorevden-alindi-14243740>> Accessed March 30, 2021.

⁹¹ <<https://www.hurriyet.com.tr/gundem/aytac-durak-bagimsiz-aday-oldu-25837213>> Accessed March 30, 2021.

also ruled that his dismissal was against the law.⁹²

In the 2014 local elections, MHP's candidate, Hüseyin Sözlü was elected as the metropolitan mayor. Sözlü had previously served as the mayor of Ceyhan, a district municipality in Adana, between 1999 and 2014. Similar to his predecessor, the new mayor also quickly come to the fore with allegations of corruption. During his term as the metropolitan mayor, he was indicted on charges of illegal public procurement and bribery during his term in Ceyhan Metropolitan District Municipality. It was claimed that the mayor fully paid to the contracted firm for the work for parquet floor before it was done and after his election as the metropolitan mayor, he completed the work through metropolitan municipality's water and sewage administration, which was estimated to cost three million Turkish liras of public loss.⁹³ He has been very recently absolved of all these allegations. However, after the election of Zeydan Karalar from the ranks of CHP in the 2019 local elections, similar news re-appeared and raised questions of favoritism and corruption for the ex-mayor. It has been claimed that Sözlü provided his brother with certain benefits such as electricity and infrastructure through the means of the Adana Metropolitan Municipality for doing agriculture on a piece of state-owned land.⁹⁴ The current mayor Karalar has also claimed that almost five million Turkish liras were paid for drilling 35 water wells that were never been drilled in fact.⁹⁵

In the meantime, being accused of financing the Fetullah Terrorist Organization through irregular zoning, the interim mayor, Zihni Aldırmaz, who was elected by the municipal council to replace Durak, and some other municipal personnel were also put on a corruption trial, and Aldırmaz was finally acquitted in 2019.⁹⁶

In the case of Adana, the ex-mayor Durak and then Aldırmaz and Sözlü were all accused of corruption and put on trial. The data from municipal audits, however, are mainly for Sözlü's term in Adana Metropolitan Municipality and refer mostly instances of poor bookkeeping and irregular management of municipal real estates

⁹² <<https://www.sozcu.com.tr/2014/gundem/aytac-duraktan-gec-gelen-adalete-isyan-587826/>> Accessed March 30, 2021.

⁹³ <https://www.ntv.com.tr/turkiye/huseyin-sozlu-5-yil-hapis-cezasina-carptirildi,c8nO9qk9Lki_gjPHIKRbZA>
<<http://www.cukurovabarisgazetesi.net/haber/huseyin-sozlu-beraat-etti-26207.html>>
<<http://www.cukurovaexpresshaber.com/kilit-parke-davasi-sonuclandi-sozlu-beraat-etti/1281/>>
Accessed March 30, 2021.

⁹⁴ <<https://www.birgun.net/haber/eski-adana-buyuksehir-belediye-baskani-nin-kardesi-hazine-arazisini-belediye-kaynaklariyla-tarim-alanina-cevirmis-308548>> Accessed March 30, 2021.

⁹⁵ <<https://t24.com.tr/haber/kapagi-var-kuyusu-yok-zeydan-karalar-in-acikladigi-kuyu-skandali-sosyal-medyada,837030>> Accessed March 30, 2021.

⁹⁶ <<https://www.cumhuriyet.com.tr/haber/adananin-son-uc-belediye-baskani-adliyede-501778>>
<<http://ajansadana.com/haber-ferat-yuksel-4-yildir-suren-feto-davasindan-beraat-etti-13778.html>>
Accessed March 31, 2021.

and fixed assets for the municipality. In general, both types of findings weaken the financial control but do not necessarily provide substantial information for the risk of corruption in the case of Adana. The mayors have apparently been cleared of corruption charges. However, some other cases that indicate some sort of particularistic distribution of benefits are hardly perceived as corruption in Turkish politics, in general. For example, a case reported by Sayıştay from Sözlü's term in the metropolitan municipality that very clearly signals favoritism is an irregular appointment to the office of the private secretary of the municipality in 2018.

Private secretary is an exceptional office in municipalities for which appointment of people from outside the municipality is legally allowed based on special circumstances. Sayıştay reports that a high-school graduate has been appointed as the private secretary of the municipality on May 29th, 2018, and only two days later, he was ensured the cadre of municipal officer.⁹⁷ Sayıştay criticizes this by claiming that the office of the private secretary turns into a means to provide employment opportunities for official cadres, bypassing the legal admission procedures, mainly the civil service examination, which aim at the appointment of qualified personnel. This finding does not appear in the 2019 audit report of the municipality.

Individual trajectories of mayors' political life and relationships with other municipal personnel shed light on the power struggle within MHP in the case of Adana as well. Accusations have been directed also by other party members against these mayors. In case of Durak and Sözlü, it is worth to underline their experience in local politics. Durak's political career in municipal governments dates back to the 1960s, when he served as a municipal council member from the ranks of the Justice Party (*Adalet Partisi*).⁹⁸ However, Sözlü is more closely connected to the party. His ties with the party have roots in his presidency in one of the party's youth branches, known as Idealist Hearths (*ülkü ocakları*) that also serve as the ideological youth basis of the party, in the early 1990s and were strengthened by his mayoralty in the name of MHP in Ceyhan district.⁹⁹ Although he lost the 2019 local elections, he became the principal consultant of the party leader, Devlet Bahçeli.

Another case that received wide media coverage for corruption in municipal politics has been Izmir Metropolitan Municipality. The municipality was ruled by Aziz Kocaoğlu, who first replaced Ahmet Priştina after his sudden death a few months after

⁹⁷ Adana Metropolitan Municipality Regularity Audit Report, 2018, Finding No.1 (findings that do not affect the audit opinion).

⁹⁸ <<https://m.bianet.org/bianet/siyaset/120741-aytac-durak-kimdir>> Accessed March 31, 2021.

⁹⁹ <<http://ajansadana.com/haber-bahceli-nin-bas-danismani-adana-ulku-ocaklarinda-15577.html>> Accessed March 31, 2021.

the 2004 local elections and was then nominated in the 2009 local elections by CHP. In 2011, police officers raided the metropolitan and some other metropolitan district municipalities in Izmir and a number of personnel from the metropolitan municipality were taken into custody given the allegations of corruption and organized crime.¹⁰⁰ This operation was immediately protested by a large group of organized workers in the city and Kocaoğlu claimed that the municipality had been targeted politically on the eve of the June 2011 general elections.¹⁰¹ While it has been also claimed that the investigation was triggered by a Sayıştay audit,¹⁰² both popular support and CHP's support continued for the party members on trial.¹⁰³ When the court took the final action in 2017, public support for the mayor was still visible through people chanting outside in favor of Kocaoğlu and CHP, and all defendants were acquitted of corruption charges.¹⁰⁴

In 2014, the party leader Kemal Kılıçdaroğlu supported Kocaoğlu's re-nomination for the mayoral elections despite the fact that Tunç Soyer was already a favorite metropolitan candidate both for Kılıçdaroğlu and within the party in general.¹⁰⁵ Given that CHP is a major opposition party in the broader political system, it might be the case that the party leader hesitated to take any action that could further strengthen the idea that CHP's Izmir mayor is corrupt. While Kılıçdaroğlu himself visited Kocaoğlu after the corruption issue erupted and stated that they were not against any oversight of municipalities, yet AKP aimed at capturing CHP's mayoralty through the means of the state,¹⁰⁶ Kocaoğlu failed to ensure the party's support for his re-nomination in 2019.¹⁰⁷

In the meantime, some other issues also appeared in the news. Izmir has been nominated to host the World Expo several times and one such case was in 2008 for the Expo 2015. Sayıştay auditors reported in 2008 that the expenditures of

¹⁰⁰ <<https://www.hurriyet.com.tr/gundem/İzmir-buyuksehir-belediyesine-baskin-17684730>> Accessed April 8, 2021.

¹⁰¹ <<https://www.hurriyet.com.tr/ege/kocaoglu-yolsuzluk-varsa-hesabini-ben-verecegim-17699980>> Accessed April 8, 2021.

¹⁰² <<https://www.hurriyet.com.tr/ege/kocaoglu-yolsuzluk-varsa-hesabini-ben-verecegim-17699980>> Accessed April 8, 2021.

¹⁰³ <<https://www.haberturk.com/gundem/haber/756579-İzmirdeki-dava-yarina-ertelendi>> Accessed April 8, 2021.

¹⁰⁴ <<https://t24.com.tr/haber/yolsuzluk-davasinda-İzmir-belediye-baskani-kocaoglu-dahil-129-saniga-beraat,391107>> Accessed April 8, 2021.

¹⁰⁵ <<https://www.bbc.com/turkce/haberler-turkiye-47020399>> Accessed April 9, 2021.

¹⁰⁶ <<http://www.ilgazetesi.com.tr/kemal-kilicdaroglundan-aziz-kocaogluna-destek-ziyareti-139225h.htm>> Accessed April 26, 2021.

¹⁰⁷ See, e.g., <<https://www.sozcu.com.tr/2019/gundem/aziz-kocaoglundan-chp-yonetimine-mektup-3190282/>> Accessed April 26, 2021.

the metropolitan municipality for its competition for hosting World Expo 2015, mainly for the transportation and accommodation of Expo delegates, were irregular.¹⁰⁸ Although some of these findings are not present in the regularity audit reports, apparently some other cases in the municipality have also been tried in Sayıştay chambers prior to regularity audits as we know them today. Some local newspapers report that Kocaoğlu and some other officials were charged with almost two million Turkish Liras for the public loss generated in the 2009 budget of the municipality.¹⁰⁹ In another case, the responsible municipal personnel were charged with seventeen million Turkish liras for the public loss occurred in a public square and subway project contracted in 2015.¹¹⁰ Similarly, the mayor and 162 members of the municipal council who voted in favor of the decision to provide some local sports clubs with financial support in 2016 were convicted and charged with almost one million Turkish liras.¹¹¹

In general, a case of public loss that is tried by a Sayıştay chamber might not appear in regularity audit reports as told by the interviewed Sayıştay auditors. Furthermore, Sayıştay verdicts which are available online¹¹² are anonymous, i.e., the names of the relevant municipalities and actors remain unknown in these documents, so that it is not clear which verdict corresponds to which finding reported in a regularity audit report in case. Although many examples are covered by local and national media for the case of Izmir, almost no other metropolitan municipality is referred to for the judicial outcomes of Sayıştay audits. To make a note of this for further research, it might be the case because Izmir face an exceptionally wider media coverage as a unique representative of the opposition and/or the city itself is such a locality that voters and local media are closer followers of how the municipality is governed.

Another case is Erzurum where AKP's political power is very much consolidated. The metropolitan municipality government was put on trial in 2015 given the allegations of corruption in the expropriation by the municipality claimed to have resulted in the illicit payment of more than two million Turkish liras based on

¹⁰⁸ <<https://www.izmir.bel.tr/tr/Haberler/baskan-aziz-kocaoglundan-expo-aciklamasi-sadece-g0revimizi-yaptik/4220/156>> Accessed April 26, 2021.

¹⁰⁹ <<https://www.milliyet.com.tr/gundem/izmir-buyuksehir-e-1-8-milyonluk-zimmet-soku-1510908>> Accessed May 14, 2021.

¹¹⁰ <<http://www.egedesonsoz.com/haber/Sayistay-dan-Buyuksehir-e-17-milyonluk-zimmet-soku/1007115>> Accessed May 14, 2021.

¹¹¹ <<https://www.egedelgraf.com/kocaoglu-ve-eski-belediye-meclis-uyelerine-ceza/>> Accessed May 12, 2021.

¹¹² Available at <<https://www.sayistay.gov.tr/tr/kararlar/dk/>>

forged documents.¹¹³ Ultimately several directors and some other personnel were found guilty.¹¹⁴ In the meantime, while AKP continued to rule the municipality, instead of Ahmet Küçükler, who was the mayor between 2004 and 2014, but Mehmet Sekmen was nominated and won the mayoralty both in the 2014 and 2019 local elections. However, Ahmet Küçükler has instead become the head of the office of legal counsellor in the Ministry of Environment and Urbanization. In another case representing AKP, we see that Sayıştay charged the members of the municipal council with thirty-five million Turkish liras in total for the irregular transfer of the Bursa Metropolitan Municipality Stadium, known as the Timsah Arena, to Bursaspor Sports Club¹¹⁵ which was reported in the regularity audit report of the municipality in 2017.¹¹⁶

Although these are only a few examples far from generalizable results, some points for future research could be noted as the following: It evinces the need to pay attention also to the party politics and the broader political regime to keep track of an accountability relationship at the local level. In other words, individual mayors' relationship with the party leaders and their experience in politics might affect how malfeasance in municipal governments is handled by political parties. The case of MHP, for example, illustrates intra-party power struggle and shows that mayors' development of political careers and their ties with political parties and leaders might result in different outcomes for their future political career. In case of CHP, the fact that it is the main opposition party in Turkish politics cannot be ignored while analyzing the municipal governments controlled by the party. Data collected through the media could be even more superficial in the case of AKP given the incumbent's control over the means of communication. The trajectories of the political career of AKP mayors would be more promising to discuss the party's relationship with accountability mechanisms given the wide network of the party, formal or informal, providing its supporters various career options even when they are removed from one office.

The framework of the content analysis discussed in the preceding sections does not necessarily overlap with the official discourse of Sayıştay on the concepts of public loss and corruption. On the one hand, rulings of Sayıştay chambers on cases of public

¹¹³ <<https://www.milliyet.com.tr/yerel-haberler/erzurum/erzurum-buyuksehir-belediyesi-ndeki-yolsuzluk-davasi-10652610>> Accessed April 3, 2021.

¹¹⁴ <<https://www.gazetepusula.net/2016/11/28/saniklara-ceza-yagdi/>> Accessed April 3, 2021.

¹¹⁵ <<https://www.haberturk.com/bursa-haberleri/62811379-sayistaytan-timsah-arena-icin-buyuksehir-meclis-uyelerine-35-milyonluk-zimmet>> Accessed April 4, 2021.

¹¹⁶ Bursa Metropolitan Municipality Regularity Audit Report, 2017, Finding No. 2 (findings that affect the audit opinion).

loss are not available. On the other hand, conceptualization in this research is made more in terms of the risk of public loss and corruption as incomplete transactions in one audit year can be completed in the following. However, it is still unknown if any other cost is further imposed upon the decision maker in cases of, for example, irregular appointments to the municipality other than “unmaking” the decision, i.e., removing that person from the office, or in other words, “not repeating” it.

7.4 Concluding Remarks

The data presented in this chapter do not provide us with information to be generalized for all Turkish municipalities. However, given almost all the available data on metropolitan municipalities, a closer look at the content of the audit reports enables us to understand municipal governance in Turkey and to see some differences and similarities across political parties. It provides us with analytical leverage as the types of irregularities are distinguished and set an analytical framework for future research. Some remarks on what the analyses in this chapter suggest are made below.

Although bookkeeping seems to be the most prominent area of municipal irregularities as a general problem, these are not necessarily “minor accounting mistakes.” On the one hand, poor bookkeeping undermines the financial credibility of an institution and can overlap with some other concerns such as the risk of favoritism or corruption. To illustrate how extreme the consequence could be, the following is a quote from one regularity audit report: “The real estates owned by the metropolitan municipality are not exactly known by the municipality.”¹¹⁷ On the other hand, the fact that bookkeeping in municipalities has been continuously reported as irregular at increasing levels also raises the question if municipalities successfully adapted to the accruals accounting system and employed municipal personnel accordingly.

The content of regularity audit reports points various types of irregularities and despite the lack of official expressions for public loss, favoritism, patronage, or corruption, these types are not simply limited to poor bookkeeping. While violations of rules and regulations are reported for a wide range of governance issues from public procurement to municipal employment and information for repeating irregularities are explicitly present, the findings have implications also for the risk of public loss and corruption, if broadly defined as a distortion of governing on a universalistic

¹¹⁷Erzurum Metropolitan Municipality Regularity Audit Report, 2013, Finding No. 5 (findings that affect the audit opinion).

basis. Findings show that there is a considerable overlap between irregularities in the management of municipal real estates and operating rights, or in public procurement, public service or those indicating the excess of power and the risk of public loss. Irregularities in public service provision, or municipal employment, similarly point the risk of favoritism, patronage, or corruption. Most of the irregularities in municipal licensing or permissions go hand in hand with revenue loss. In general, these findings also raise questions of whether the policy framework provided by the New Public Management is really efficient and achieves greater financial control.

While an increase in the total number of irregularities reported is observable since 2014, we also see that irregularities in public procurement and those that indicate the risk of favoritism, patronage or corruption also increases relatively slightly yet continuously, suggesting that these have become major issues in metropolitan governance. When we look at the distribution of different types of irregularities across political parties, i.e., the overall distribution for the municipalities of each political party, those that somehow affect the revenue generation or expenditures is found to be the second most frequent irregularity that has been reported between 2012 and 2018 for all political parties. While under-collection of taxes, fees or rentals is the main source of low revenue generation, mostly irregularities in public procurement unnecessarily increases municipal expenditures. Except for a few cases in which the usual transactions are interrupted with extraordinary circumstances such as the Van earthquake, these types of irregularities also raise the question of whether electoral support is targeted through benefits provided through “not collecting” from voters or distributing via tenders.

A general comparison across political parties is of course sensitive to the outliers within the municipalities of each political party. For AKP municipalities and also compared to all other metropolitan municipalities, especially Istanbul appears as an outlier along all dimensions of irregularities. Although the variation within each party group can be studied further by future research, irregularities in public procurement and those repeating and indicating the risk of favoritism, patronage or corruption still clearly differentiate AKP from other political parties. Another note for future research could be made upon the difference between the performance of Kurdish political parties and appointed trustees have later ruled the same municipalities. Although the transition to trustees correspond to sudden increases in irregularities in some areas such as public procurement in their first term, it is also observed that the next audits report a decrease in these irregularities, which also suggest responsiveness to being audited.

In terms of horizontal accountability, while the empirical findings in Chapter 6

suggest that public audits remain inconsequential and the data on the rulings of Sayıştay chambers is not available, there is some media coverage of both corruption trials and cases of public loss being charged for in case of metropolitan municipalities. In this sense, this chapter suggests that accountability in municipal politics closely interact with party politics and broader political regime. On the one hand, the main mechanism of vertical accountability, elections, might function in such a way that it creates incentives for political parties and party leaders to support malfeasance. On the other hand, even when removed from the political competition at the local level, mayors might be provided with alternative political careers. In this sense, political parties' response to malfeasance in local governments seems to be a fruitful area for future research as well.

8. CONCLUSION

This research has started as an attempt to analyze the democratic performance of municipalities in Turkey. Given the democratic backsliding of our time that go hand in hand with the erosion of the rule of law and increasing academic and public interest in corruption in public administration, accountability and the rule of law have become two main aspects of democratic performance to narrow down the scope of analysis. Chapter 2 discussed these concepts in detail along multiple dimensions and provided us with a theoretical basis for understanding accountability as a relationship that is performed as a process in practice by multiple actors with multiple goals. Two particular forms that have dominated the scholarly research on accountability are vertical and horizontal variants. The latter directly speaks to my research question as the criteria which one's accountability to another is based on is the rule of law itself. While vertical mechanisms are supposed to complement this type of a relationship in democracies, making rulers accountable also to citizens, the two often clash which has become more and more visible with the rise of populism which systematically undermines horizontal accountability in many contexts. As such, the interaction between these types appears as another important question of accountability in general.

Irregularities in public administration reported by public audits provide us with one type of data through which accountability could be discussed. On the one hand, the audit itself is a mechanism aims at ensuring horizontal accountability. On the other hand, what it reveals as irregularities could be discussed with reference to the risk of corruption and how vertical mechanisms of accountability function given such information is yet another aspect of the same puzzle. Such data further enables us to discuss the meaning and consequences of irregularities in municipal politics in Turkey as well.

To this end, Chapter 2 aimed at outlining the empirical findings and explanatory mechanisms presented in the literature for the question of what decreases, or increases, malfeasance in public administration. Chapter 3 then built upon the lit-

erature review to draw certain hypotheses to be tested for the case of Turkey and informed the reader on the data. Chapter 4 focused mainly on two points: To contextualize the setting for empirical analysis and to put municipal politics in Turkey into a broader analytical framework also for future research. This chapter constituted the background for the discussion of the empirical findings of the next chapters and the development of alternative explanations for irregularities in Turkish municipalities.

As the Turkish Court of Accounts and its audit processes have been relatively understudied by the students of Turkish politics for questions of good governance and democratic performance, Chapter 5 also introduced them as agents of horizontal accountability, explaining the reader more about how municipalities are audited by Sayıştay and what these audits reveal. This chapter is also the main reference point for reading the audit data.

The findings presented in Chapter 6 and 7 suggest that although the public audits of municipalities by Sayıştay are functioning as a mechanism of horizontal accountability that targets mainly the rule of law, this relationship is not necessarily complete with consequences observable in cases of wrongdoings. As a process, answerability of, or the release of information by, municipal governments on how they perform is granted to some extent. However, the fact that municipal governments continue to show increasing levels of irregularities despite being audited suggest that horizontal accountability at the local level remains mostly inconsequential. From this perspective, although we see that cases of public loss could be punished legally in the form of compensation, “the threat of being called to account” through these means do not function properly, as expected to reduce the violations of the rule of law at all. It seems as if accountability as an institutional property does not necessarily correspond to acting in an accountable way in decision making in Turkish municipalities.

Although vertical accountability might function relatively better at the expense of horizontal accountability with the erosion of the rule of law and the rise of populism, I also find that the level of irregularities in municipal governments is predicted to increase as elections approach. These findings also take the interaction between horizontal and vertical accountability mechanisms into account to see if elections (being audited) function in the opposite direction, i.e., decreasing the irregularities, at different levels of prior audit experience (proximity to elections). I find that when the number of prior audits increases, the positive effect of being audited on the level of irregularities do not decrease but increase. As elections approach, the predicted number of irregularities similarly increases more for cases with more prior audits.

What are the mechanisms that distort this relationship in municipal politics in

Turkey? The findings presented in Chapter 6 suggest that neither horizontal accountability nor vertical accountability functions properly in the context of clientelism embedded in the political culture that normalizes particularistic exchanges to a large extent in Turkish local politics. While competitiveness in local politics is found to have no significant effect, longer tenure of political parties in the municipal government is associated with an increase in irregularities during the first years of the local incumbent. Although the increasing experience in and knowledge of municipal politics might have accounted for an opposite result, irregularities in the initial years might also correspond to attempts at consolidating political power through these irregularities themselves. The finding that electoral competition is not significantly related with the level of irregularities also signals that political integrity is not necessarily a concern during the competition for political power at the local level. As such, it evinces the need for further research on the relationship between the municipal governments and voters, or voters' perception of municipal politics, i.e., what they expect from municipal governments, how they perceive malfeasance and the rule of law and so on.

The reading of Chapter 7 along with the background presented in Chapter 4 also develops an understanding of municipal politics in Turkey in terms of accountability and the rule of law. While the prevalent types of irregularities reported for metropolitan municipalities inform us about the areas in which municipalities fail to act in an accountable way, a closer look at the content of audit reports builds a framework to discuss the meaning of irregularities in municipal politics also in terms of the risk of public loss, favoritism, patronage, and corruption.

Corruption is theoretically a critical reference point to discuss irregularities in public administration. Although the two are not conceptually the same, the discourse on the latter that identifies such cases as merely insignificant accounting errors help actors reducing the initial costs of engaging in activities that create the risk of corruption. What is perceived as corruption in Turkey refers more to petty corruption in the form of illicit enrichment than systemic corruption that undermines democratic institutions based on inclusiveness and the rule of law and the norm of universalism as the basis of public administration. Focusing on the dichotomy of the particularistic vs. the universal interests and resource distribution, rather than the public vs. the private, is more promising to discuss irregularities as their long-term sustainability also undermine some features make democracy possible such as fairness and efficiency. The types of irregularities in Turkish municipalities suggest that not only public loss but also providing public benefit through particularistic distribution of resources that also benefit certain groups, such as contracting out a public service delivery through irregular means that violate the rule of law and fail

to achieve a price advantage, indicates a risk of corruption on a broader theoretical basis.

Findings presented in Chapter 7 suggest that not only bookkeeping, but also public procurement and the management of municipal real estates appear as common areas of municipal irregularities. These findings raise the question of whether the New Public Management provides municipalities with a more efficient policy framework for service provision and strengthens financial control in metropolitan municipalities in Turkey as well. As such, for the agenda of good governance, the practices and consequences of the New Public Management also evince the need for further research.

Although Chapter 5 presented no support for the hypothesis that municipalities ruled by the incumbent political party show significantly more irregularities, we see that these municipalities show overall higher levels of irregularities in bookkeeping, public procurement, and management of municipal real estates in case of metropolitan governance. Similarly, no other political party's overall performance corresponds to considerable levels of repeating irregularities which suggest that horizontal accountability might be undermined particularly by incumbent municipalities.

This research has various implications for future studies. On the one hand, further differentiation within the party groups, i.e., municipalities ruled by the same political party, could be made to examine the relationship between the properties of localities, i.e., the resources and the interaction with the central government and the incumbent political party, and the levels of irregularities as in the case of Bursa or Sakarya. On the other hand, how malfeasance is handled by political parties given mayors' relationship with their political parties and voters, and parties' situation in the broader political regime seems to be another area for future research to understand accountability in local politics in Turkey. For example, allocation of alternative careers to one-time mayors could be examined more closely to see if it is a strategic response by political parties to manage the electoral support in the constituency and intra-party relationships that might function as a network of particularistic distribution of resources among the elites. The "demand" side of malfeasance, i.e., how not only the political elite but also citizens become a part of a network that creates and sustains both the practices of irregular public administration and the normative ground for that, is another aspect of the topic. As such, future research can explore the mechanisms underlying malfeasance in municipal politics in Turkey more in detail.

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APPENDIX A

Goodness of Fit of the Poisson and Negative Binomial Regression Models

Table A.1 Fit Statistics

		N	ll(null)	ll(model)	df	AIC	BIC
Model.1	PRM	828	-4999.717	-4514.311	14	9056.621	9122.687
	NBRM	828	-2871.627	-2819.018	15	5668.035	5738.820
Model.2	PRM	828	-4999.717	-4462.147	17	8958.294	9038.518
	NBRM	828	-2871.627	-2812.709	18	5661.417	5746.36
Model.3	PRM	828	-4999.717	-4518.988	14	9065.976	9132.042
	NBRM	828	-2871.627	-2819.474	15	5668.948	5739.733
Model.4	PRM	828	-4999.717	-4466.693	17	8967.386	9047.609
	NBRM	828	-2871.627	-2813.577	18	5663.154	5748.096

APPENDIX B

Content Analysis Codebook

Table B.1 shows identifies different types of irregularities through thematic categories based on the content of the regularity audit reports. If applicable, subcategories for each type are listed below the relevant category and denoted by letters.

Table B.1 Categories of Coding

Name	Description
Favoritism, patronage, corruption	The risk of favoritism, patronage, or corruption: irregularities that indicate benefits distributed on a particularistic basis, or against the idea of
Repeating irregularities	Irregularities that are identified also in the previous audit reports of the municipality
Revenues and expenditures	Irregularities that affect, or expected to affect in the long run, municipal revenues, and expenditures such as those in the collection of taxes or in tender specifications
A. Ineffective use of resources-extra spending	Irregularities reported as instances of ineffective use of resources or unnecessary spending due to poorly or inappropriately specified costs of a work
B. Revenue loss	Irregularities decreasing municipal revenues
B.1. Unjust occupation compensation	Those of non- or under- collection or misuse of compensations
B.2. Rental	Those of non- or under-collection or miscalculation of rentals
B.3. Tax	Those of non- or under-collection of taxes
B.4. Other	Other irregularities in the category of revenue loss
Bookkeeping	Irregularities of poor bookkeeping exemplified by the use of wrong account items, mis-accounting of municipal assets or misuse of account the items specified by laws
A. Municipal shares	Irregularities in recording municipal shares

B. Real estates	Irregularities in recording municipal real estates
C. Poor bookkeeping	Poor bookkeeping according to the legal criteria on the public financial system, i.e., not using the account items properly
D. VAT	Irregularities in recording the value added taxes municipalities pay to the state
Borrowing	Irregularities in municipal borrowing such as exceeding the legal monetary limit or without the permission of the Ministry of Interior
Budget and allowance	Irregularities in budgeting and the use of budget and allowances
Contracting	Preparing contracts, with employees, tenants, or goods and service providers, that violate the laws
Counteracting Sayıştay's authority	Several types of irregularities based on violations of duties and responsibilities with regard to municipality's relationship with Sayıştay
A. Audit reports of Sayıştay	Failure to take necessary actions given Sayıştay's audit reports of the municipality such as not putting the audit reports on the municipality's agenda or not informing the municipal council accordingly
B. New regulations	New financial regulations issued without Sayıştay's opinion
C. Non-execution of Sayıştay's rulings	Failure to execute the rulings by Sayıştay
D. Answerability	Failure to provide Sayıştay with necessary information and documents
Employment and working conditions	Irregularities in municipal employment or working conditions
Excess of power	Irregularities practiced through unauthorized decision making
Expropriation, acquisition, or easement	Irregularities in cases of expropriation, acquisition or easement
Internal and financial control	Failure to secure the internal and financial control system of the municipality

Licensing, authorization, and permissions	Failure to provide the necessary licenses and permissions by the municipality for various service provision and business (different areas are categorized below)
A. Bus terminal	Irregular operation of bus terminals (for example, without the necessary municipal permissions)
B. Business	Irregularities in starting and managing businesses that require municipal permissions, rental agreements etc.
C. Parking lots	Irregular operation of parking lots (for example, beyond one's legally defined role in service provision)
D. Other	Other irregularities in the provision of municipal licenses and permissions
Payments and transfers	Irregularities in the payments or transfers made from the municipality to other municipalities, public institutions or third parties (observed types are listed below)
A. Financial/resource transfer/lending	Irregular financial or resource transfer from, or lending by the municipality
B. Payments	Irregular payments (for example, inappropriately recorded or before the purchase of service or goods)
C. Payments to district municipalities	Irregular payments to district municipalities
D. Payments to the central administrative units	Irregular payments to the central administrative units
E. Progress payments	Irregular progress payments
Public procurement	Irregularities in public procurement processes
Public services	Irregularities in public service provision
A. Public service provision	Irregularities in public service provision such as providing service through irregular means or providing service that is not defined as common good
B. Extraofficial service	Provision of service that is not legally defined as a duty or responsibility of metropolitan municipalities
C. Charges and fares	Irregularities in setting charges and fares
D. Violation of responsibilities	Failure to provide necessary public service

Real estates and operating rights	Irregularities in the management of municipal real estates and operating rights
A. Renting, transfer, or allocation	Irregular renting, transfer or allocation of the municipal real estates or operating rights
B. Use of municipal real estates	Irregular use of the municipal real estates in such ways that violate the contract terms or laws despite being rented or transferred through regular means
C. Other	Other irregularities in this area
Technical equipment and logistics	Failure to secure an appropriate information system or other physical or technical conditions required by the financial control system
Use of funds and accounts	Irregular use of special funds or accounts in such ways that ignores the legally defined recording system or areas of spending from these accounts (different items listed are below)
A. Slum fund (<i>Gecekondu Fonu</i>)	Irregular use of the slum fund
B. Infrastructure accounts	Irregular use of the infrastructure accounts
C. Parking lot accounts	Irregular use of the parking lot accounts
D. Tax revenue accounts	Irregular use of the tax revenue accounts
Zoning	Irregularities in decision making with regard to zoning
Other	Other irregularities that are not coded in any of the preceding categories

APPENDIX C

List of Interviews

Table C.1 Interviews

Position	Location	Date
Urban Planning Director, Metropolitan District Municipality	Sakarya	November 28, 2019
Chief Auditor, The Turkish Court of Accounts	Ankara	January 6, 2020
Chief Auditor, The Turkish Court of Accounts	Ankara	January 6, 2020