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When does bureaucracy function in autocratizing regimes? the court of auditors in Turkey

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ABSTRACT

Turkey has experienced a radical political transformation within the last decade. The promising reforms of the Justice and Development Party (AKP) in its early years have gradually given way to autocratic politics. The transition to a presidential regime has further widened the executive's control over the institutional checks and bureaucratic accountability mechanisms. Yet, the Court of Auditors – Turkey's supreme audit institution – has continued to publish audit reports on numerous institutions, including AKP-run municipalities and private companies owned by AKP supporters, and revealed corruption, waste and irregularities in public spending. This article argues when certain domestic conditions (censored public servants, co-opted mainstream media, and suppressed opposition) are met, bureaucracy can function in *autocratizing* regimes since it does not generate political power costs for the government, but instead provides legitimacy to the incumbents in the international institutions of the liberal democratic order.

KEYWORDS Autocratization; Turkey; bureaucracy; political costs; auditing

Introduction

Turkey has gone through a dramatic autocratization process in the last decade. After adopting democratic and governance reforms to help launch accession talks with the European Union (EU), the ruling Justice and Development Party (*Adalet ve Kalkınma Partisi*, AKP) took steps that gradually eroded institutional checks and undermined political rights and civil liberties in the country. Following the government's corruption scandal of December 2013 and the failed coup of July 2016, the regime's transition was significantly accelerated.

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Organized by a small fraction of the military believed to have ties to Fethullah Gülen (a US-based Islamic cleric and former ally of the AKP), the coup attempt resulted in massive purge in the bureaucracy. Thousands of civil servants, military officials, and judges with alleged links to Gülen were sacked, courts were stacked with pro-government judges, and the oversight bodies were turned into overseen bodies. The consolidation of power around the executive eliminated rivalries from bureaucratic posts and weakened bureaucratic autonomy, while also decreasing power costs for the government. More importantly, the constitutional amendments that came into force after the 2018 elections sealed Turkey's switch from a parliamentary regime to an executive presidency and brought sweeping powers to President Recep T. Erdoğan. This change also further extended the executive's control over state institutions, thereby undermining the autonomy of the bureaucracy. It has become near to impossible to see any actions from the bureaucracy that could challenge the government's authority.

Under the rising autocratic control of the government, it has become less likely that state institutions, including public audit agencies, will be able to perform their duties autonomously and effectively. A public audit agency, if autonomous, should be able to act as a watchdog that scrutinizes the expenditures, income, and assets of all government institutions, reveals irregularities, and informs the public.¹ Such a body, when effective, generates political costs for governments. Therefore, in an autocratizing regime where regime survival requires more efforts compared to fully consolidated authoritarian regime, it might be less likely to see a functioning auditing agency reporting on government waste. Yet, the Court of Auditors (CoA) (*Sayıştay*, in Turkish) – Turkey's supreme audit institution – has managed to release reports for most public institutions over the last few years, report waste and irregularities even in the AKP municipalities, and actively engage with international auditing organizations, such as the European Organisation of Supreme Audit Institutions (EUROSAI) and the International Organisation of Supreme Audit Institutions (INTOSAI).

Departing from this puzzling outcome, this article investigates when, and under what conditions, public bureaucracy functions in autocratizing regimes. The literature on autocratization and democratic backsliding defines how governments expand their control over public agencies, weaken their autonomy and turn them into dysfunctional actors,² yet overlooks the fact that public bureaucracies can still function even in such 'strongman' regimes.³ Detailed empirical analysis illustrates that when auditors are censored, the mass media is co-opted, and the opposition parties are suppressed, the public audit agency can still carry out its duties, at least partially. In this way, the public bureaucracy does not generate power costs for the governments yet provides stability and reputation for it.⁴ This has been the case regarding Turkey's CoA.

As illustrated in this article, the AKP government has adopted several amendments to audit legislation over the last decade, limiting the CoA's autonomy for oversight and censoring auditors. The new legal framework reversed the old practice of releasing detailed reports to the public. Today, a limited number of the Court's audit reports are published on the CoA's website yet are not announced publicly in a regular manner. Instead, they are presented to the Turkish Grand National Assembly where the ruling party and its nationalist ally hold a majority of the seats while opposition parties hardly have a chance to reject legislation. Moreover, the auditing reports on state-owned companies (SoC) (after being censored and shortened) are presented to a special committee on State Economic Enterprises.⁵ Yet, since the government has effectively co-opted mass media into a clientelistic system, there is no coverage of these audit reports, although they clearly depict corruption and waste in government spending. Such news can only appear on digital or non-mainstream/alternative newspapers with limited public circulation. Under these conditions, opposition parties, demanding transparency in public spending and sharing CoA reports of the state institutions with the public, have accordingly been stigmatized as traitors or agents serving Turkey's domestic and foreign enemies. The suppressed opposition, together with the co-opted media, thus serve as a convenient domestic condition under which the (censored) audit body can fulfil its bureaucratic functions.

This article contributes to the literature on autocratization and democratic backsliding in several ways. First, the existing literature has extensively studied the phenomenon of democratic backsliding,⁶ yet we still do not know much about how autocratic transition affects bureaucracy, especially in the age of global democratic decline and rise of illiberal alternative governance. Without a systematic analytical framework for state bureaucracies in times of democratic backsliding, the nature of illiberal governance remains only partly understood. By shedding light on how public administrations function under autocratizing regimes, this article aims to contribute to an under-represented area of research,⁷ focusing on the administrative dimension of autocratization and democratic backsliding. Second, this article introduces several domestic conditions under which public bureaucracies can perform their duties even under autocratizing regimes. Yet, as illustrated by the Turkish case, these conditions allow governments to promote their autocratic policies and suppress the opposition and critical voices. As argued, public bureaucracies can even bring a democratic façade to democratic backsliders by presenting them as such in the international institutions of liberal democratic order. The international linkages can protect autocratic elites and foster regime survival.⁸ (Tansey 2016).

This article is structured as follows. The following section presents the main findings in the literature on public administration and democratic

backsliding and discusses the administrative dimension of autocratizing regimes with a special focus on Turkey. The literature generally views public bureaucracy as dysfunctional in autocratizing regimes as the executive extends its control over the state institutions eroding institutional checks and accountability mechanisms. Yet, this article advances a theoretical explanation for when bureaucracy can work under autocratizing countries that the article later illustrates with empirical evidence from Turkey's auditing administration. Finally, the final section offers some concluding remarks on the main findings.

When public administration works in autocratizing regimes: the explanatory framework

The nature of the political regime impacts the quality and professionalism of public bureaucracy.⁹ In authoritarian regimes, politicians exercise top-down decision-making through a cadre of appointed political civil servants and often interfere in the work of officials. These practices undermine impartiality and weaken the autonomy of senior officials and the bureaucracies, yet can promote regime stability, strengthen centralization, and improve policy-making efficiency (and hence minimize discontent and civic activism).¹⁰

With growing number of autocratic countries across the globe, scholars have started to explore what happens to bureaucracies when regime undergoes a transition from democratic to autocratic rule.¹¹ The literature generally argues that in autocratizing regimes, the executive takes measures to expand control over public administration, limiting the autonomy of the oversight bodies and preventing them from performing their duties independently from the executive. Therefore, bureaucracies have fallen from the standard of a professional, autonomous, and impartial Weberian organization and tended to slide away from the principles of good governance.¹²

Bauer and Becker¹³ and Peters and Piore¹⁴ define five illiberal strategies employed by autocratic leaders that capture the bureaucracy from within. First, they tend to centralize administrative structures by disempowering established organizations and creating new ones or transferring power from parts of the administrative system to the new leadership. Second, they reshuffle administrative powers and make changes in the distribution of financial resources. Third, they purge staff and stack loyalists in positions of strategic importance. This is mostly achieved by changing the rules and procedures dictating recruitment and promotion. Fourth, they overhaul bureaucratic norms and frame criticism as disobedience while loyalty to the leadership is promoted. Finally, they reduce the power of accountability mechanisms. The excessive use of executive decrees side-lining legislative bodies, placing limitations on societal participation, and restricting the

media all empower the executive vis-a-vis the parliament and other external control institutions. These administrative strategies contribute to governmental legitimation, repression, and co-optation tactics and serve to survival and stabilization mechanisms for the autocratizing regimes.¹⁵

There are numerous examples of these phenomena. In Hungary, the government led by Viktor Orbán highly benefited from these politico-administrative strategies to weaken oversight bodies and make bureaucracy more compliant.¹⁶ Likewise, in the United States, the Trump administration politicized the federal bureaucracy and key agencies to serve presidential politics through purging staff, promoting loyalists, and politicizing recruitment procedures.¹⁷ The AKP government's autocratic reforms, which gained pace with the introduction of the presidential regime, have also made the bureaucracy more receptive to its rule through centralization of structures and resources, excessive politicization of staff, and the reduction of accountability mechanisms. Scholars have examined in considerable depth the constitutive reconfigurations in the state apparatuses in Turkey such as the centralization of economic and political decision making, the transformation of the judiciary and military, or reconfiguring media ownership through state interventions.¹⁸ Taken together, these measures enhanced the steering capacities of the central government while weakening the autonomy and efficiency of accountability institutions that may incur bureaucratic power costs for the government.¹⁹

When scholars define strategies of politicization in autocracies, they overlook the domestic conditions under which bureaucracy can still work. I argue that the likelihood of public bureaucracies' ability to function increases if they do not generate political power costs for their governments or otherwise bring benefits that compensate for the costs. The cost/benefit calculation is more important for autocratizing regimes than for authoritarian or democratic regimes since their survival depends on it. I argue that such regimes restructure the bureaucracy in a way that does not generate power costs or pose any risk to the political survival chances of regimes.

Power costs decrease if the public agencies are censored or their scope of activity or access to the public is limited. However, oversight agencies have a real impact only when they *can disseminate information* to the public in an autonomous way. Otherwise, they deemed to be dysfunctional. Autocratizing governments may gain from dysfunctional bureaucracy but may incur costs and risks with total state capture. They may prefer to have a partially functioning bureaucracy and bear some domestic costs emanating from bureaucratic control. The functioning of bureaucracies generates a façade for the democratic backsliders and enhances their reputation and legitimacy as the bureaucrats implement the policies of the government and represent the government on different international platforms, thereby compensating for power costs. Such a democratic façade may not be needed in a full-

fledged authoritarian country, but in autocratizing regimes it plays a vital role the maintenance and survival of the regime.

Other factors matter as well. Free media can contribute to public mobilization and may further promote public debate on public spending. Opposition parties also can use formal channels to put pressure on governments to re-activate the public bureaucracy or they can mobilize public awareness to push for further bureaucratic control to re-democratize the regime.²⁰ These actors can act as veto players, create political power costs for the government and endanger autocratic regime survival. Therefore, in autocratizing regimes the government tries to extend its control to the media and opposition in different ways to ensure regime survival.²¹

To control the mainstream media, governments in autocracies are likely to use regulatory bodies to politically intervene in the editorial process while suppressing critical voices and veto players through intimidation and criminalization. The selective censorship of political expression and state media become strategic tools that can be used to influence crucial audiences. This is mostly achieved with the corporatization of the media with its links to government-friendly business elites. The system that connects the wider business interests of media owners to governments becomes entrenched in autocratizing regimes, leading to media capture.²²

To suppress parliamentary opposition parties, autocratic governments extensively use executive/presidential decrees that remain beyond legislative oversight. Governments also tends to use stigmatization strategies to present the opposition parties and critical voices as traitors or agents to the public.²³ Finally, autocratic rulers may use the bureaucracy against opposition parties as a tool to punish and suppress opposition-controlled local governments.

Together with censored public agencies and the co-opted media, the suppressed opposition provides ample fertile ground for an autocratizing government to allow public agencies to work since they does not pose risks to regime survival. The following section illustrates the theoretical argument by tracing the process, starting with the adoption of a new CoA law in 2010, that led to various institutional changes in the Turkish public auditing bureaucracy over the past decade.

Empirical analysis: the public auditing bureaucracy in Turkey

This section presents an in-depth analysis of the reports of various international organizations such as OECD-SIGMA, INTOSAI, the World Bank, and the European Commission, government and NGO documents, and media outlets, and traces the process of policy change in the public auditing governance to explain the conditions under which, and to what extent, the CoA functions under the autocratizing regime of the incumbent AKP government.

The censored court of auditors

Public scrutiny is an integral part of any democratic system. Auditors examine whether governments spend taxpayers' money sensibly and ensure that public expenditure is accountable, transparent, and robustly supervised. In the case of Turkey, the CoA is tasked with public scrutiny of government expenditures.

Adopted in 2010, the new CoA Law no. 6085 (published in the *Official Gazette* edition 27790 on December 19 2010) replaced the General Accounting Law (1927) and comprehensively reformed Turkey's traditional public auditing system in line with the best practices and INTOSAI standards, which were also supported by the EU and the World Bank.²⁴ The promising liberal reforms made by the AKP government claimed to transform the ineffective auditing system which was mostly seen as a routine bureaucratic requirement and done under political tutelage during the previous governments dominated by military and Kemalist state elites.²⁵ Moreover, the scope of CoA's external auditing function was extended to military expenditures, which could challenge historically strong position of the military.²⁶

The new CoA law was intended to make the CoA the top public auditor that was entitled to monitor an increasing number of public institutions.²⁷ The duties and the authority of the High Council Audit Office were also transferred to the CoA in accordance with the new law. In the drafted version of the law, the CoA was envisaged to be a powerful and autonomous institution with expansive auditing responsibilities.

Given the increasing political power costs for the government, the draft version of the law therefore was amended in the Grand National Assembly meetings at the very last minute before it came into force in 2010. The amended version of the law circumscribed the Court's auditing mandate in such a way that limited the scope of auditing, gave increased discretion to the public institutions in their spending decisions,²⁸ and exempted several key agencies (such as Housing Development Administration, *Toplu Konut İdaresi* [TOKİ]).²⁹ While the 1927 law used to cover the control of all public administration bodies, today the CoA can manage to audit approximately 15 percent of the public institutions, organizations and companies that are required to be audited.³⁰ The last-minute amendments to the CoA, which were critiqued as worse than the old CoA law³¹ curbed the bureaucratic autonomy of the CoA and made the CoA almost dysfunctional³², thus decreasing power costs for the government.³³

The power costs emanating from the political struggle with the CoA has become more evident when the CoA demanded access to the minutes of the tax settlements made for government-friendly business groups (cf. Cengiz, Albayrak).³⁴ While the Directorate of Revenues rejected the CoA's demands, AKP politicians considered the CoA's annual reporting as some

kind of a tutelage.³⁵ This power struggle was one of the reasons for the legal amendments that were drafted for the CoA.

Moreover, new legal amendments to the CoA law were adopted as a part of an omnibus law³⁶ no 6353 (published in the *Official Gazette* edition 28351 on July 4 2012) in 2012. It is argued that the new changes aimed at preventing the audit reports from reaching the Grand National Assembly for review, rather than purely being discussed within the Court.³⁷ Since the amended version of the law brought unchecked power to the use of public spending, the Constitutional Court partially annulled those amendments with a decision, no 2012/207 dated December 27 2012. With a regulatory change in the following year, however, the Ministry of Finance was authorized to forward consolidated reports on public spending to the CoA while state institutions were not obliged to provide their account details to the Court for the years 2013, 2014, and 2015.³⁸ This means that the CoA did not audit the institutions' spending but just monitors the consistency between revenue and expenses. This practice drastically cut the traditional power of the CoA to reveal findings related to public loss that form the basis of its judicial function.

The regular auditing reports submitted to the Grand National Assembly since then remained weak and incomplete as they contained only simple accounting errors and monitored the consistency between revenue and expenses rather than accuracy or efficiency in public spending.³⁹ Indeed, hundreds of pages of audit reports were reduced to a few pages.⁴⁰ The weak and incomplete reports propelled considerable parliamentary debate during budget discussions.⁴¹ Although the content of the reports remained weak, the number of reports significantly increased after the adoption of the CoA Law no 6085 in 2010. Between 1967 and 2010, the CoA submitted only 136 reports on the spending of government institutions. The number of auditing reports, including Statements of General Conformity, the External Audit General Evaluation Report, and the Financial Statistics Evaluation Report, reached 1121 between 2013 and 2018.⁴² The number of the reports increased as the CoA shifted to a different auditing methodology after the adoption of the law in 2010. The new methodology generated too many reports yet prioritized financial audit over accuracy or efficiency.⁴³

The regularity audits (financial audits and compliance audits) of a total of 395 public administrations that are periodically published on the CoA's website, as required by the law, were brought up by the media. The CoA's 2017 reports, which revealed irregularities and corruption in AKP municipalities, were featured in newspapers and on television and allegedly resulted in the dismissal of the Vice President of Audit Affairs, who had been working at the institution since 1992. The CoA rejected the allegations and reported that it was at his own request.⁴⁴ Likewise, in 2020, the CoA's audit reports

addressed various wrongdoings in various AKP-led municipalities (Beyoğlu, Çekmeköy, Sultangazi and Zeytinburnu).⁴⁵

Yet not all CoA reports become public. The reports on the SoCs and the institutions that provided services in the name of metropolitan municipalities such as the municipality-owned private companies are exempt from the CoA's *ex post* audits.⁴⁶ The reports on these institutions are only submitted – even after being censored – to the special committee in the Grand National Assembly where the ruling party and its nationalist ally hold the majority of seats. Audit reports are being shelved after committee meetings without being announced to the public.⁴⁷

In 2019, the Court submitted the audit reports of 81 SoCs to the Grand National Assembly, including the state railways, the national post and telegraph directorate of Turkey (PTT), Turkish Electricity Distribution Corporation, TOKI, Turkish Petroleum Corporation, Ziraat Bank, and Halkbank.⁴⁸

In addition, judicial reports that include public loss and corruption are not published on the CoA's website at all. The CoA has no legal obligation to publish judicial reports⁴⁹ and decides on its own on the public loss after hearing the defences of those responsible.⁵⁰ This new practice resulted in reduced transparency and exchange of information with third parties and restricted media access and caused the public losses by state institutions to go unrecorded.

Opposition parties harshly criticized the government for its attempts to gain unchecked power to use public spending in ways that could benefit its own power base.⁵¹ This practice deactivated the supreme audit institution, especially at a time when the audit reports are needed for parliamentary scrutiny more than ever. With the introduction of the presidential regime, scholars and auditors noted the increasing demand of the legislature on the CoA and the need to enhance its auditing and monitoring capacity.⁵² Yet, as the high-level government bureaucrats who initiated comprehensive auditing reforms lost their influence or were otherwise purged, the reform process of the CoA remains unfinished even after the 11 years since the new law was adopted.

The increased number of auditing reports however is presented by the government as a symbol of transparency and accountability. The *de jure* efficiency of the CoA created benefits for the government and strengthened its reputation and legitimacy in front of the domestic and international observers. Moreover, the CoA became increasingly engaged in the activities of the international institutions such as INTOSAI, the Asian Organisation of Supreme Audit Institutions (ASOSAI), the Economic Cooperation Organisation Supreme Audit Institutions, and EUROSAI. Between 2017-2021, the Turkish CoA has run the presidency of the EUROSAI and now seeks to become the President of the ASOSAI.⁵³ CoA staff have provided training to auditing institutions in

Afghanistan, Albania, Kuwait, Moldova, and Qatar, cooperated with the auditing institutions of Romania, Kosovo, and Somalia, and advised the Chamber of Accounts of Azerbaijan. The EU and World Bank projects⁵⁴ provided funding to enhance the technical and cognitive capacity of the CoA and improve its visibility (new website, informational videos, more reports).

The inflation in the number of the reports, together with this international cooperation, provides a democratic façade for the incumbents, enhance their legitimacy, and facilitates the maintenance and survival of the regime instead of improving the transparency and accountability of the CoA. However, more importantly, a functioning CoA does not generate power costs for the government only under the scope of the two other domestic conditions explained in the following sections.

The co-opted media

Censorship of the auditors was accompanied by increasing restrictions on the freedom of the press, which steadily deteriorated from 2010 onwards. The government's actions to suppress media freedom intensified with the emergence of the major corruption scandal in December 2013⁵⁵ and the 2016 coup attempt. In its 2018 report, Freedom House downgraded Turkey's status from 'Partly Free' to 'Not Free', citing a 'significant decline' in press freedom and increasing self-censorship and media polarisation.⁵⁶

Following the coup attempt, a large number of journalists and writers have been arrested and prosecuted.⁵⁷ Moreover, several outlets were shut down or placed under government trusteeship, which resulted in dozens of dismissals and changes in the outlets' editorial lines,⁵⁸ aggravating the already high concentration of ownership in the Turkish media. Alongside intimidating and criminalizing journalists, the government used other mechanisms to control and capture the media from within such as political intervention and self-censorship.⁵⁹ State authorities often request the deletion or removal of content and block online content, particularly in the news and citizen journalism portals. The 2019 Restricted Web report shows that there are more than four hundred thousand websites that were blocked in Turkey at the end of 2019.⁶⁰ In addition to government-initiated blockages, heavy financial penalties for publishers have increased self-censorship and significantly eliminated critics.

The institutional control of the media by the government is achieved through regulatory bodies such as the High Council for Broadcasting (monitors and issues fines), the Press Advertising Council (allocates state advertising), and the Presidential Directorate for Communications (issues press cards). All these national means allow the incumbents to control 90 percent of the national mainstream media.⁶¹

In Turkey, the so-called mainstream media is largely controlled by several wider conglomerates which are engaged in vast business activities.⁶² Due to their economic dependence on the government for economic interests they are subject to direct control by the government and lack freedom and editorial independence. Recent amendments in media ownership allowed the AKP government to create its own private media. Several outlets such as Uzan and Bilgin were confiscated and sold to the government friendly companies (cf. Sancak, Çalık) while some were captured by these companies (cf. Demirören) after being exposed to heavy tax penalties (such as Doğan).⁶³ The Media Ownership Monitor Report shows that around 71 percent of the mainstream media in Turkey belongs to four companies close to the government: Turkuvaz/Çalık, Doğuş, Ciner, and Demirören. These companies received numerous tenders from the government in the last decades, turned into big conglomerates and obtained mainstream media organizations. Together with the Albayrak and İhlas groups, Demirören owns the 40 most popular newspapers. They also have investments in several other sectors, including energy, construction, mining, oil, finance, tourism, and telecommunications.⁶⁴ The increased governmental control over the media through a network of government-supporting cronies has effectively co-opted this institution into the clientelistic system and allowed the government to control the flow of information.⁶⁵

The state-controlled mass media, contributes to the incumbents' policies that discipline or weaken dissidents decreasing power costs for the latter. The CoA reports revealing irregularities on the municipalities led by opposition parties are widely shared by the government-controlled mass media, particularly print newspapers (such as *Sabah*, *Takvim*, *Star*, *Yeni Şafak*) and television (such as ATV, A Haber, NTV, Show TV, CNNTürk), as these are news sources that the government can regulate more easily than online media.⁶⁶ Critical CoA reports on public institutions or AKP municipalities, however, make no appearances in the mass media. In return, servile journalism is rewarded with state-sponsored advertising. The government uses the advertising budgets of state-controlled banks, telecoms companies, and Turkish Airlines to control the newspapers and suppress critical voices.⁶⁷

Critical news on government spending and CoA reports is shared on venues with limited circulation such as new digital platforms (OdaTV, Gazete Duvar, T24, Diken, Bianet, Medyascope, Teyit) or established newspapers and television channels with an increasing focus on digital transformation (*Cumhuriyet*, *Sözcü*, *BirGün*, *Evrensel*, *Yeniçağ*, *Karar*, *Halk TV*). The majority of audit specific scandals have been revealed through these media outlets showing irregular expenses, increasing exceptions from auditing, and public loss.⁶⁸

It should be emphasised that the new digital platforms have expanded their reach⁶⁹ due to increasing distrust among the Turkish public with

regard to the mainstream media.⁷⁰ Therefore, the government increasingly seeks to exert control over the internet and financial resources of the independent news outlets in Turkey. Today, thousands of news websites and articles are blocked by authorities. The adoption of the new Social Media Law in October 2020 seems to have increased the censorship and pressure on the media. Moreover, legislation to regulate foreign funding for the media is also on the government agenda.⁷¹

The suppressed opposition

The Grand National Assembly has a key role in overseeing the public sector budget. With the new CoA law, the Court was obliged to provide audit opinions to it on the financial accounts of the public administration. Yet, in 2012, the Court could not send its auditing reports of state institutions to the legislature for the first time in the Republic's history as last-minute changes distorted the reporting mechanism. After the regulatory revisions in 2013, the decision was made to send not all but only some audit reports to the Grand National Assembly. This has made it difficult for opposition parties to monitor public institutions and auditors.⁷² Moreover, after the coup attempt in 2016, the AKP and its nationalist ally, the far-right Nationalist Movement Party (MHP), have the majority of seats in the Grand National Assembly and thus have the power to block any legislative process that generates power costs for the government. The AKP-MHP alliance has become the new status quo in Turkish politics. This limits the power of the opposition parties, which had already been weakened in the emerging predominant party system in Turkey.⁷³

In the 2017 constitutional referendum, the MHP openly supported the constitutional referendum that introduced presidentialism, granting sweeping powers to the President and weakening the Grand National Assembly. In 2018 snap elections, the two parties ran on joint ballots, under the name the 'People's Alliance' (*Cumhur Ittifaki*) and gained the majority of the votes as informal coalition partners. As the AKP-MHP alliance holds an absolute majority of 344 seats in parliament, the opposition (which is more diverse and fragmented than before)⁷⁴ stands little chance of rejecting legislation, pursuing any initiative against the government's will, or passing superseding laws that would invalidate presidential decrees.

The excessive use of decrees, which started under the state of emergency following the attempted coup, further weakened legislative authority. The majority of these decrees came into effect without passing through the Grand National Assembly. As such, any political oversight on executive decrees was effectively bypassed. However, with the transition from parliamentary to presidential regime, the President's power to issue decrees has almost been elevated to the level of a general regulative principle.⁷⁵ Under

the new system, the president was given the power to issue decrees on an extensive list of areas without parliamentary oversight.⁷⁶ These vast powers which are not checked by any other body accorded to the president weaken the parliament's legislative monopoly, eliminate veto players, and decrease the power costs for the government.

The President thus gained the power to govern the public administration system and bureaucracy through decrees without bearing any political costs or being challenged by any veto players. As revealed by recent research, 2,229 sections of legislation have been approved by President Erdoğan since the transition into the Presidential regime in 2018 until 2020, while the Grand National Assembly discussed only 1,429 sections.⁷⁷ The majority of the parliamentary inquiries or questions to ministries or to the President's Office also remained unanswered.⁷⁸ Unlike the previous parliamentary regime, no minister is required to answer to the Grand National Assembly and no sanctions are provided for failure to respond in the presidential system. The legislature's approval is also no longer required to confirm the government. Between 2018 and 2021, 41 inquiries were initiated with a written motion of opposition parties regarding CoA reports. None have appeared on the Assembly's agenda to date.⁷⁹

As the Grand National Assembly's control over the executive weakens and the president becomes the center of a *de facto* rival legislative body,⁸⁰ individual research conducted by deputies gain in importance and acts as an alternative channel of political oversight and public monitoring. The opposition deputies use their social media accounts, personal web pages, or NGO platforms to reveal irregularities with regard to municipality-owned private companies as the CoA reports on these institutions are only submitted (even after being censored) to the Grand National Assembly without being announced to the public.

Following the 2019 CoA reports that revealed one general manager received 36 times compensation in the PTT, Deputy Deniz Yavuzylmaz, from the opposition Republican People's Party, found that several other officials also received the same compensation after working for a year at the PTT.⁸¹ He also revealed the CoA's 2020 audit report on the state railways – another SoC – depicting patronage distribution of state resources to government-friendly corporations. For example, in the construction of a tunnel on the Ankara-Istanbul railway line, Cengiz Holding, the company in charge, was paid eight times more than the contracted value.⁸²

Yavuzylmaz's disclosures relating to the CoA's 2020 draft reports of the Ministry of Family, Work and Social Services,⁸³ Ministry of Transportation,⁸⁴ and Ministry of Culture⁸⁵ also reveal irregularities and waste in public spending and nepotistic privileges granted to certain individuals. Yet, such civic attempts are suppressed by stigma imposition strategies by the government or government-controlled media. The pro-government

newspapers accused Yavuzylmaz of creating a false perception of corruption in state investments⁸⁶ and acting in the interests of external powers.⁸⁷

The government also used the auditing bureaucracy as a tool for punishment and suppression of opposition-controlled municipalities, as they generate power costs for the regime. In December 2020, the CoA found that the CHP-led Istanbul Metropolitan Municipality (IBB)'s cash aid programs to university students, free transportation cards to the mothers of children aged 0-4, and the distribution of free milk to families in need violated legislation.⁸⁸ However, the services in question had previously been approved by the Court for a different municipality in 2011.⁸⁹

The arbitrary and politicised decision of the CoA for the IBB came two years after then-Istanbul mayoral candidate for the Republican People's Party, Ekrem İmamoğlu, revealed how municipality assets were transferred to foundations and NGOs close to the government. He also uncovered irregularities in the public transport authority, Istanbul Electric Tram and Tunnel Company (IETT), Istanbul's water authority, ISKI, and the IBB. As a reaction to İmamoğlu, the Court issued a press release, saying there was no conclusive audit report in 2018 or 2019.⁹⁰ Nevertheless, the report in dispute was issued by the CoA and covers the budgetary accounts of the metropolitan municipality in 2017. None of these scandals on public spending appeared in the mass media.

Conclusion

This article has examined when public bureaucracy functions in autocratizing regimes. The focus of existing literature is on how state institutions are captured and turned into non-functioning entities in personalistic regimes as they generate power costs for the rulers and threaten their regime survival. Yet, the detailed empirical analysis of the public auditing bureaucracy in Turkey illustrates that under certain conditions, autocratizing governments allow bureaucracy to work – even sometimes against themselves – and may even gain benefits from such. These conditions are as follows: censored auditors, suppressed opposition, and a co-opted mass media.

The CoA emerged as the superior external auditor with the adoption of a new law in line with the international guidelines a decade ago. The law empowered the Court as a powerful supreme institution and increased the power costs for the AKP government and for its business allies. However, several amendments were introduced to the Court's legislation over time, reducing the scope of its oversight and the public visibility of its reports and censoring its auditors. On the political front, the government either applied stigma imposition strategies on the voices demanding transparency in public spending and those that revealed Court reports to the public or used auditing as a sanction on opposition-led municipalities to suppress

and delegitimize them. The co-opted media enabled the incumbents to control the dissemination of the auditing reports to the wider public. The CoA reports showing the waste and irregularities in the public institutions or in the AKP-controlled municipalities only found a venue in digital platforms or newspapers with limited public circulation.

These strategies contributed to incumbents' policies to discipline the opposition and politicize state institutions, and decreased power costs for them. At the same time, a functioning CoA provided a democratic and legitimate façade for the government and presented it in international fora as the auditors engaged in various cooperation projects with their peers in Europe. While authoritarian governments might not need such a democratic façade, it contributes to the domestic politics of regime survival in autocratizing regimes.

The findings of this article have important implications for research into autocratization and democratic backsliding. As indicated by the empirical evidence, public bureaucracies can still function in democratic backsliding regimes, yet they may not promote transparency and accountability in the public interest. In contrast, they are transformed into bureaucratic tools with which to sanction the opposition, to widen the autonomy of the rulers and promote their political agendas. Compared to authoritarian regimes, autocratizing governments have stronger incentives to use these illiberal politico-administrative strategies to ensure their political survival at home.

This outcome urges further research into state bureaucracies in autocratizing regimes, especially at times when democracy is coming under pressure in different parts of the world, including promising new democracies in Eastern Europe and the Western Balkans. When doing so, the role of bureaucracy in alternative non-European/non-Western and full-fledged authoritarian scripts (as in Russia, China, parts of the Islamic world) should be reconsidered,⁹¹ as they have the potential to challenge the universalised (Western) ideas of (Weberian) bureaucracy and good governance and transform them into hybrid forms.

Notes

1. See international audit standards, INTOSAI, Lima Declaration of Guidelines on Auditing Precepts, available at www.intosai.org/blueline/upload/limadeklaren.pdf.
2. Bauer and Becker, 'Democratic Backsliding'; Bauer et al., *Democratic Backsliding*; Peters and Pierre, 'Populism and public administration'; and Yesilkagit, 'Bureaucracy under Authoritarian Rule.'
3. Peters, 'Studying public administration.'
4. Soyaltin, 'Public sector reforms,' and Gerschewski, 'The three pillars.'
5. 'Sayıştay sahnesin arka yüzü,' *Sözcü*, December 22, 2020.

6. Bermeo, 'On democratic backsliding'; Diamond, 'The Global Crisis of Democracy'; and Hellmeier et al., 'State of the World 2020.'
7. See notes 2 and 3.
8. Tansey, *The International Politics*.
9. Dahlström and Lapuente, *Organizing Leviathan*.
10. Li and Wang, 'The top-heavy shape,' and Owen, 'Participatory authoritarianism.'
11. Yesilkagit, 'Bureaucracy.'
12. Bauer et al., *Democratic Backsliding*.
13. Bauer and Becker, 'Democratic Backsliding', 4-6, and Bauer et al., *Democratic Backsliding*, 14.
14. Peters and Pierre, 'Populism and public administration,' 9-14.
15. Gerschewski, 'The three pillars,' 18-22.
16. Hajnal and Csengödi 'When Crisis Hits.'
17. Goodsell, 'The Anti-public Administration.'
18. Tansel, 'Reproducing'; Esen and Gümüüşçü, 'Rising competitive authoritarianism'; Gürsoy, 'The 15 July 2016 Failed Coup'; Coşkun 'Media capture strategies'; and Soyaltin-Colella, 'How to capture.'
19. Soyaltin, 'Public sector reforms.'
20. Öktem, 'Dilemmas.'
21. Brancati, 'Democratic Authoritarianism.'
22. Mungiu-Pippidi, 'Freedom without Impartiality,' 41.
23. Adler-Nissen, 'Stigma Management,' and Slater and Fenner, 'State Power.'
24. Tsarouhas, 'Policy Transfer.'
25. Bali, 'Courts,' 678, and Öniş, 'Beyond the 2001 financial crisis,' 411.
26. Kemal, *Zayıf Kalan Meclis İradesi*,
27. Kemal, *Zayıf Kalan Meclis İradesi*, and SIGMA, 'Public Expenditure Management.'
28. Gürakar, *Politics of Favoritism*, 62, 96.
29. TOKI projects are policy tools of the government for building and consolidating its electoral support and for rewarding business allies by distrusting state resources.
30. 'Sayıştay'ın denetlemesi gereken kamu kurum, kuruluş ve şirketlerin sadece yüzde 14'ünü denetlediğini tespit ettik' *T24*, 7 January 2022.
31. Kemal, 'The parliamentary will,' 56-57.
32. Çalıköğlü, 'Sayıştay Kanununun Getirdikleri,' 10.
33. Cumhuriyet Halk Partisi, 'Sayıştayın Siyasallaştırılması,' 9-10.
34. Esen and Gümüüşçü, 'Building a Competitive Authoritarian Regime,' 359-360.
35. 'Hatayı biz yaptık vesayet oluştu,' *Milliyet*, May 21, 2013.
36. Omnibus law (*torba yasa* in Turkish) has recently become the AKP government's frequently used mechanism to make changes in different branches of the national legislation at once.
37. 'Torba Yasada Skandal,' *T24*, July 6, 2012.
38. Gürakar, *Politics of Favoritism*, 63, and TESEV, *Corruption Assessment*, 35.
39. İnce and Pustu, 'Yeni Kamu Yönetimi anlayışı,' 1267.
40. Transparency International, *National Integrity*, 163, and Önder and Meydanlı, 'TBMM'nin Denetim Aracı Olarak Sayıştay,' 142.
41. 'Sayıştay Tartışması,' *Dünya*, May 15, 2013.
42. İnce and Pustu, 'Yeni Kamu Yönetimi anlayışı.'
43. *Ibid*

44. 'Usulsüzlükleri ortaya çıkaran isim görevden alındı!' *Yeniçağ*, November 6, 2018.
45. 'Veremle mücadele parasına çökmüşler' *Birgün*, December 5, 2021.
46. European Commission, 'Turkey's Progress Report, 47-48.
47. 'Sayıştay nasıl etkisizleştirildi', *Birgün*, November 7, 2018.
48. 'Sayıştay 2019 Yılı KİT Denetim Raporlarını Yayınlıyoruz' *Siyasal Paradigmalar*, February 8, 2021.
49. Transparency International, *National Integrity*, 163.
50. European Commission 2014, Turkey's Progress Report, 47-48.
51. Gürakar, *Politics of Favoritism*, 63.
52. Köse, 'Başkanlık Sisteminde Denge ve Denetim,' 25; Sayder, *Cumhurbaşkanlığı Hükümet, 25-29*; and Taner, 'Cumhurbaşkanlığı Hükümet Sisteminde,' 325.
53. 'Sayıştay uluslararası kuruluşların denetçisi olma yolunda,' *Anadolu Agency*, April 13, 2021.
54. European Commission, 'Strengthening the Audit Capacity,' and World Bank, 'Enhancing the Impact of the Turkish Court of Accounts.'
55. Freedom House, *Democracy in Crisis*.
56. Freedom House, *2018 Turkey report*.
57. Committee to Protect Journalists, 'China, Turkey, Saudi Arabia, Egypt.'
58. Freedom House, *Press Freedom's*, 12
59. Coşkun, 'Media capture strategies.'
60. Akdeniz and Güven, *Engelli Web 2019*.
61. Reports without Borders, 'Turkey.'
62. Kurban and Sözeri, *Caught in the Wheels*.
63. Finkel, 'Captured News Media.'
64. Sözeri and Güney; 'The Political Economy.'
65. Waldman and Çalışkan, 'Power.'
66. Some of which are as follows: 'Ekrem usulsüzlük batağında,' *Yeni Akit*, June 12, 2021; 'CHP'li Mansur Yavaş'ın usulsüzlükleri Sayıştay raporunda,' *Yeni Akit*, December 5, 2021; 'CHP'li belediyeler ile ilgili Sayıştay raporunun özeti: Usulsüzlük, kayırmacılık ve borç batağı,' *Akşam*, December 15, 2021; 'Ağustos'ta kar kürediler: CHP İklimi değiştirdi,' *Yeni Şafak*, December 16, 2021; 'Sayıştay Raporu CHP'nin korkunç vurgununu ortaya çıkardı,' *Sabah*, February 17, 2020; and 'CHP Belediyelerinde usulsüzlükler dizboyu,' *Star*, December 16, 2018
67. Özpek and Yavcan, 'Follow the Money.'
68. Some of which are as follows: 'Torba yasada skandal; devlet Sayıştay denetiminden nasıl kaçırıldı?' *T24*, July 6, 2012; 'Torba Yasada Sayıştay 'Devre Dışı': THY ve Türk Telekom Denetlenemeyecek,' *Diken*, December 24, 2015; 'Sayıştay başkan yardımcısı görevden alındı,' *Duvar*, November 6, 2018; 'Sayıştay raporu ortaya çıktı. Bakanlık bütçesinden usulsüz yardım,' *Yeniçağ*, October 3, 2019; 'Court of Accounts audit reveals 1.6b liras excess spending in 2019 by Turkish disaster relief agency,' *Duvar English*, October 7, 2020; 'İktidar belediyelerinin usulsüzlükleri Sayıştay Raporlarında: Ar damarları olsa çatlar!' *Birgün*, December 20, 2020; 'Belediyelerdeki usulsüzlükler Sayıştay raporlarına yansdı,' *Evrensel*, December 21, 2020; 'Fatih Belediyesi'nde müdürler sınavsız atandı,' *Sözcü*, December 22, 2021; 'Sayıştay'ın 2019 TCDD denetim raporu,' *Sözcü*, January 6, 2021; 'Sayıştay'da Neler Oluyor?' *Yeniçağ*, February 24, 2021; 'Sayıştay raporu: Kamu zararı 2020 yılında 216 milyon TL'ye yükseldi,' *T24*, March 5, 2021; 'İşte sansürlenmiş Sayıştay raporu! Kanseri ilaçlarında dev vurgun,' *Cumhuriyet*, August 21, 2021; and 'TEDAŞ'ta büyük vurgun,' *Birgün*, February 25, 2021

69. Kızılkaya and Ütücü, 'The New Mainstream Media.'
70. O'Donohue *et al.*, 'Turkey's Changing Media.'
71. 'Concern mounts about possible Turkish law on media funding,' *AP News*, July 3, 2021.
72. Soyaltin, *Europeanisation*, 141.
73. Arslantaş and Arslantaş, 'Keeping power,' and Gümüüşçü, 'The Emerging.'
74. Kirişçi and Onaylı, 'Does Turkey's opposition.'
75. Akça *et al.*, *When the State*, 108.
76. Yokuş, *Elections and Presidential System in Turkey*.
77. 'Meclis 1429 madde görüştü, Erdoğan 2229 maddeyi yürürlüğe soktu,' *Evrensel*, January 8, 2020.
78. 'Muhalefet 'yazılı' 440 soru sordu 5'ine yanıt geldi,' *T24*, August 29, 2018.
79. Author's own research, see also https://www.tbmm.gov.tr/develop/owa/meclis_arastirma_onergeleri.sorgu_son_donem
80. Bektaş, 'Cumhurbaşkanlığı Hükümet Sistemi.'
81. 'Sayıştay raporunda yazdı CHP'li vekil izini sürdü. PTT'de büyük vurgun,' *Yeni Çağ*, March, 13, 2021.
82. 'İhaleyi pazarlıkla istediğine vermiş,' *Birgün*, November 5, 2021.
83. 'Sayıştay raporları ortaya çıkardı! Kanuna aykırı araç kiralama, sosyal yardımlarda usulsüzlük ...' *Tele 1*, September 28, 2021.
84. 'Sayıştay: 19.7 milyarlık ihale özel davetle yasaya aykırı verildi,' *Sözcü*, September 28, 2021.
85. 'Bakanlık bütçesi ev sahibine gitti,' *Birgün*, November 25, 2021.
86. 'CHP'li vekil rezil rüsva oldu! '1'e 3 kazandırıyor' dediğiniz Osmangazi Köprüsü'nü neden almadınız?' *Yeni Akit*, September 24, 2021,. And 'İmamoglu 'Yalan üretim merkezi' gibi,' *Sabah*, May 3, 2021.
87. 'CHP'li vekil Rus milletvekili gibi konuştu,' *Yeni Akit*, June 6, 2021.
88. 'İBB'nin üniversite ücretsiz süt dağıtımı ve anne kartı Sayıştay'a takıldı,' *Sözcü*, December 3, 2021.
89. 'İBB'yi haksız bulan Sayıştay 9 yıl önce aynı uygulamaları onaylamıştı,' *Sözcü*, December 21, 2020.
90. 'AKP, CHP row lingers over Court of Accounts report,' *Hurriyet Daily News*, June 18, 2019.
91. Börzel and Zürn, 'Contestations of the Liberal Script.'

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