

**OMBUDSMAN AS AN AUDIT TOOL IN PUBLIC  
ADMINISTRATION: COMPARATIVE CASE STUDY  
RESEARCH OF TURKEY AND EUROPEAN UNION**

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**ABSTRACT:** *The audit implementation and alteration in public administration in our country and in other countries is a constant topical subject. In the new century, the great transformations in science and technology, politics and economics added a different and important dimension to the perception and understanding of audit. The main objective of the state is to provide goods and services to the public equally, to be in the same distance to all citizens and guard their rights and justice. With this perspective; the state can provide public goods and services by establishing healthy and well-functioning judicial order and a legal system which brings confidence and sustainability to the society. Guarding and assuring citizen's rights and freedom against the public authorities is one of the basic features of democratic society nowadays. The judicial review, being limited and slowly moving, and having simple audit in public administration justify the Ombudsman institution, which is a contemporary audit system born and flourished in Sweden to protect citizens from administration abuse. Ombudsman institution is in a position which covers up other audits' deficiency and increases their efficiency. Additional to other audit system, Ombudsman is a secondary guarantee mechanism in terms of guarding individual rights and realizing well-functioning administration. It has become a preferred audit mechanism in the world nowadays because it has simple, fast and free of charge application procedures and it takes in consideration the issues in terms of human rights, without involving bureaucracy and other effects.*

*In this research we will investigate the solutions for the problems faced by the implementation of Ombudsman in Turkey. From this perspective, the Ombudsman implementations will be searched, and the best practice models will be discussed comparatively in Turkey and in the European Union.*

**KEY WORDS:** *Public Administration, Public Service, Audit, Ombudsman, European Union*

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