



THE EFFECTS OF THE NEW PUBLIC ADMINISTRATION APPROACH ON LOCAL GOVERNANCE CONTROL¹

Ahmet GÜVEN²

ABSTRACT

The new public administration approach is an approach that has been dominated by public administration in many countries as a solution to the bureaucratic problems seen in public administration since the 1980s. The outflow has been aimed at overcoming the heavy bureaucratic burden of classical approaches to public administration, but it has been influential in the emergence of a new public administration approach to the burden placed on public administration by political trends and economic crises in the world. The principles such as transparency, effectiveness, efficiency, small but effective state and performance based management that the new public administration approach has brought about in public administration soon became the wanted elements of public administrations. Likewise, local governments wanted to benefit from the new public administration for similar reasons as part of public administration. It is considered that the local units providing services at the local level are more functional and the main contribution of the new public administration understanding in meeting the local needs. The performance-based audit model, especially on the supervision of local governments, has great hopes. In this study, it is tried to evaluate the reasons for emergence in the public and in particular the local governments, the place in the local administrations and the effects of the supervision of the local administrations on the basis of the theoretical framework of the new public administration approach.

Keywords: Public Administration, Local Governments, New Public Management Approach, Supervision

Jel Codes: H10,H83,M10.

YENİ KAMU YÖNETİMİ YAKLAŞIMININ YEREL YÖNETİMLERİN DENETİMİ ÜZERİNE ETKİLERİ

ÖZ

Yeni kamu yönetimi yaklaşımı 1980'li yıllardan itibaren kamu yönetiminde görülen bürokratik sorunlara bir çözüm olarak bir çok ülkenin kamu yönetiminde hakim olmaya başlayan bir anlayıştır. Çıkış kaynağı her ne kadar klasik yaklaşımların kamu yönetimine getirdiği ağır bürokratik yükün giderilmesi amacını taşımış olsa da dünyada esen siyasal eğilimler ve ekonomik krizlerin kamu yönetimine yüklediği yüklerde yeni kamu yönetimi yaklaşımının ortaya çıkmasında etkili olmuştur. Yeni kamu yönetimi yaklaşımının kamu yönetiminde ortaya koyduğu şeffaflık, etkinlik, verimlilik, küçük ama etkin devlet, performansa dayalı yönetim gibi ilkeler kısa süre içinde kamu yönetimlerinin aranan unsurları haline gelmiştir. Aynı şekilde yerel yönetimlerde kamu yönetiminin bir parçası olarak yeni kamu yönetiminden benzer nedenlerden dolayı faydalanmak istemiştir. Yerel düzeyde hizmet sunan yerel birimlerin daha işlevsel olması ve yerel ihtiyaçlarının karşılanmasında yeni kamu yönetimi Anlayışının Önemli Katkıları Olacağı Düşünülmektedir. Özellikle yerel yönetimlerin denetimi konusunda performans esaslı denetim modeli büyük umutlar taşımaktadır. Bu kapsamda hazırlanan çalışmada yeni kamu yönetimi yaklaşımının teorik çerçevesinden hareketle kamuda ve özelde de yerel yönetimlerde ortaya çıkış nedenleri, yerel yönetimlerdeki yeri ve yerel yönetimlerin denetimine etkileri değerlendirilmeye çalışılmaktadır.

Anahtar Kelimeler: Kamu Yönetimi, Yerel Yönetimler, Yeni Kamu Yönetimi Yaklaşımı, Denetim

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² Asst.Prof. Gaziosmanpaşa University, Department of Public Administration, e-mail: ahmetguvenn@gmail.com

INTRODUCTION

Local governments are confronted as management units that play important roles in society in every period of history due to many reasons, especially their proximity to the public. The historical process, the phenomenon of globalization and change, causes the burdens and responsibilities of local governments to expand day by day. Especially the rapidly increasing social expectations require local governments to provide more functional quality services. For this reason, the functioning and problems of local governments with such an important position are at the forefront of controversial issues contemplated in every period of history and today. It is observed that a number of policies have been tried to be developed on the issue of more functional and more efficient operation of local governments. Among the policies introduced for this purpose, it seems that the new public administration approach which has become dominant in the public administration in the 1980s in order to make the local governments more functional is seen to have a significant place. The emergence of this approach has been an important factor in the socio-political change triggered by globalization in the world and in Turkey during the same period. This change, which the world faces, especially emerges from the 1980s due to the rapidly widespread liberal policies of the world, breaking away from the whole world and breaking away from the welfare state understanding that we can easily see in every country of the world. Within the scope of this political process, the new concept of public administration has become an observer and compulsion of public sector institutions, adopting an understanding of coping with the bureaucracy-driven efficiency problem, especially the problems arising from the understanding of the welfare state. The reform needs and reform efforts that have emerged within the framework of the new public administration concept are increasing expectations especially on public administration, in particular on local governments. In particular, local governments have become more efficient, more efficient and more functional, with a need for performance-based management. With this new public administration approach, it is expected that local administrations should have an understanding of control based on performance outside classical law compliance and tutelary audits. The aim of making local administrations more efficient with an understanding of performance based control constitutes the theoretical background of this prepared work. This study focuses on how local government units, which are public institutions, are influenced by the current movement of new public administration in the world, especially how the effects of this current are felt in the supervising period. In this context, primarily the theoretical framework of the new public administration approach is drawn, followed by the process of emergence of new public administration in local governments and the effects of local governments and local administrations on public administration.

1.RECOGNITION OF NEW PUBLIC ADMINISTRATION AND ITS RATIONALE

Weber's bureaucracy model, which formed the basis of classical public administration toward the end of the twentieth century, left Wilson's political and administrative segregation and Taylor's approach to scientific management a new paradigm that included a post-bureaucratic understanding (O'flynn, 2007: 354) . This paradigm shift in public administration has shown its influence both in public administration and in local governments, which form part of public administration. From the viewpoint of the change in public administration, it is seen that the public administration system is shaped by the influence of approaches like Liberalism, Keynesism, Welfare State, Neo-liberalism (Bozlangan, 2008: 1).

Towards the end of the 1970's, the failure of the classical public administration in public administration to meet the changing circumstances has caused the restructuring efforts in public administration to begin. It is observed that the new right governments advocating the restructuring started to go to a paradigm change in the current classical management concept by advocating an understanding of the market rather than understanding the welfare state (Yörükoğlu, 2009). In the following periods, new techniques and methods emerged in management science and business management are seen to be used in the form of public administration and therefore local government systems. One of these approaches, which have been gaining widespread influence by the influence of globalization, constitutes the "New Public Administration" concept, which has been on the agenda in the 1980s, and whose discussions are continuing today. The concept of "New Public Management" and "New Public Administration" in English seem to be a concept that finds its theoretical and

application area in the field of management science together with many similar terms. Among these concepts, concepts such as "new public administration management approach", "new public administration movement", "new public administration approach" are observed to be highlighted. The new public administration approach continues to be interpreted and interpreted in various terms (Acar and Özgür, 2003: 184).

The new concept of public administration is trying to express a break from classical understanding and innovation in management. In addition to emphasizing the personal responsibilities and achievements of the managers in the public administration with the new understanding, it is observed that the working conditions of the institution, the quality of the personnel and flexible management are tried to be foregrounded. It seems that the new approach tries to include principles such as performance measurement with performance criteria in fulfillment of institutional and personal goals in organizational management (Hughes, 2003: 44).

It is aimed to increase institutional productivity by giving priority to individual and organizational performance and motivation issues through the regular implementation of the new public administration approach in institutions (Diefenbach, 2009: 899). The basic rationale of the approach is the use of tools and methods in achieving the profit objective that constitutes the primary objective of the private sector, while achieving the social utility objective in public administration. In other words, with the public administration approach, it is aimed to meet at a common ground of the public administration that considers the public interest and the business with the special interest consciousness. The classical approach constitutes the idea that the alternative approach can provide more realistic solutions to the problems that the previous approach has emerged (Hughes, 2003: 45). However, it is thought that the socio-economic and political conditions of the period in the emergence and development of the new public administration approach are caused by the inability to respond to the social socio-economic needs of the society at the desired level. Another outcome of the new public administration, which has been developing since the 1980s and finding its place in public administration, is the severe economic problems seen in the 1970s.

From the 1980s onward, it seems that the change in the management structure of many countries, especially the developed countries, towards the new public administration understanding from the traditional public administration understanding. The management paradigm emerged from the new public administration approach; (O'flynn, 2007: 357), which embraces the idea of a small state, political discourse, and strict economic policy, aiming to overcome the failures of governments by maximizing the efficiency of governments. This change observed in the management process should not be considered as a simple change. In this process, it is observed that not only the role of the state in the society but also the state-citizen relations are affected from this change. In short, change is considered to mean the emergence of a new paradigm in public administration in public administration (Hughes, 2003: 1).

New public administration approach; (Lapsley, 2009: 1), which transfers the performance criteria and practices of the private sector to the public administration and is widely used by governments in the modernization and transformation of the public sector. When the new public administration approach is analyzed, it is observed that five elements are highlighted in the management process. Considering these factors; work environment and strategic goals, organizational structures and processes, performance management and measurement systems, managers and management, employees, and finally institutional culture (Diefenbach, 2009: 893). It is observed that the approach emerging as a new tendency in public administration is subject to reforms as a phenomenon that governments are widespread worldwide. Governments are trying to cope with economic, social, technological change and globalization with these reforms (Kapucu, 2009: 1187). The approach of keeping the idea of reducing and more effectively restructuring the public sector focused on the question of how resources can be used more effectively while the public sector is shrinking. This necessitates the search for new practices, structures, techniques and ideas appropriate to the shrinking public sector. At this point, it is demanded to activate the public sector, which is shrinking by using the techniques and methods applied in business management. All this brings about the general framework of the system called the new public administration approach (Özer, 2005: 220).

1.1. Emergence of the New Public Management Thought

World capitalism, following the Second World War and believed to have lived through the golden age during the 1970s, has entered into a crisis that deeply affects economic and social development with the 1970s. This crisis, which affects the capitalist system, has led to the establishment of a new political and ideological hegemony around Neo-liberal politics around the world, in Keynesian economic policies and welfare state understanding in developed countries, and in the underdeveloped countries, against national developmental state policies and institutions that apply them. This situation necessitates the restructuring of states within the framework of Neo-liberal policies (Güzelsari, 2004: 1). In the 1970s and 1980s, the bureaucratic troubles in state administration seem to be the forerunners. The bureaucracy functioned as a control mechanism by establishing the hierarchical structure of institutions. However, problems such as slow functioning caused by the bureaucracy, closed structure to innovations, and incompatibility of input-output have led to the problem of productivity (Hughes, 2003: 32). The economic crises of the "oil crisis" in the 1970s, the "Keynesian economic policies" and the "welfare state understanding" after the Second World War, and the influence of liberal-conservative political movements, led to the economic and social life roles of states in the 1980s and 1990s has become a topic of discussion again (Ömürgülensen, 2003: 3). Rapid and sustained increases in public spending, especially by Western welfare states in order to fulfill their social welfare services, have brought with them financial crises. In the face of these crises, a small governmental approach in the political and academic environment has begun to seek a managerial structure that includes institutions and mechanisms that can provide more effective public service provision.

Until the twentieth century, political power was constantly considered as a solution to problems, and it was expected to intervene in problems within the framework of traditional public administration approaches from political power. However, it has been observed that the political powers faced with the financial crises that have been experienced since the mid-1970s can not cope effectively with these crises. On this basis, thoughts and debates emerged about the system, which is called as a new concept of public administration, which gave priority to organizing the states according to the efficiency of the states, returning to the classical boundaries all over the world, and transferring the efficiency elements used by the private sector to the public administration (Özer, 2005: 221)

In sum, 1980s and 1990s have been the years when western countries have seen significant transformations in public administration. During these years, in the administrative structures of the states; a transition from a solid, hierarchical and bureaucratic "traditional public management" mentality to a flexible, market-based and customer-focused "public enterprise" approach has begun to take place. This change should not be perceived as an ordinary change. This is because classical public administration has been confronted with a challenge to the new public administration approach with the change of life (Ömürgülensen, 2003: 5).

1.2. Theoretical Framework of the Approach of New Public Administration

It can be argued that the new Public administration approach is a result of bringing together the theories of economics and the business sense of business administration in the discipline of public administration and supporting them politically with the new right ideology. In the emergence of the new public administration, as Hood suggests, a combination of two theories seems to be in question. The first of these is the "business enterprise" concept called "new institutional economy" in which public choice, transaction cost and responsibility theory are involved and the other is the implementation of a private sector-oriented public administration (Hood, 1991: 5-6).

The first step in the new public administration approach is the economic dimension. In the 1980s, with the influence of neo-classical approaches, it is seen that governments are under the influence of approaches such as public preference, transaction cost theory, market-based structuring, and this policy is included in their decisions. The special management conception that constitutes the second pillar of the theory expresses an approach in which Weber's flexible management approach, which is applied in the private sector, is the forerunner to prevent the problems arising from the bureaucracy approach (Hughes, 2003: 61). With the new public management approach, a tendency

towards the management model, in which the techniques and methods predominant in business management, which is called "public administration", is based on classical public management approach. This tendency has brought about both functional and theoretical change in public administration. This change necessitated the reconsideration of the role of the state as a whole. This is because; the emergence of the importance of the new public administration approach, which is articulated by the traditional public administration and even suggested instead, is a turning point in the question of the role of the state in the process of neo-liberal restructuring. For this reason, the new public administration approach, which is proposed as a "universal" paradigm in the context of global capitalism, is considered as a model that will transform the public sector of countries with structural, organizational, personnel systems and prepare them for global competition and global articulation (Güzelsari, 2004: 1).

As Ayman puts it, the political sub-structure of the new right-wing approach of the new right; In the 20th century, the rapidly growing state forms a political thought which is dominated by the breakdown of both social and individual freedoms and which is dominated by the liberalism of the 20th century, which expresses the basic principle with the anti-state mentality, which contains the free market-democracy relation (Güler, 2005: 97). However, it is thought that the main purpose of the new right approach is to realize a market rather than reviving democracy (Şener, 2003: 7). It appears that the new public administration approach has been developed on the basis of the new right-wing idea, but with a small state-structure concept and on a political ground that the market is in the forefront. New right concept; is a concept that expresses both neo-liberalism and neo-conservatism, representing the old right-wing authoritarian conservative ideas such as tradition and hierarchy in political philosophy, which emphasize the individualism of the economy and free market understanding (Kalağan, 2009: 96). The approach that countries resorted to as a way out of the economic strains of the 1970s brought with it a series of changes from economic policies to political and administrative structures. In this context, the new right-wing movement and the new public administration approach conceptualized in this context are considered as intellectual mechanisms developed to overcome the crisis situation that countries face (Özel, 2010: 15).

1.3. Assumptions of the New Public Management Approach

The new concept of public administration is considered as a paradigmatic change that brings new approaches to public administration. This change is not just a simple administrative style change. The paradigm shift in public administration is attempting to challenge the restrictive nature of classical public administration, its cultural heritage and its basic principles. In public administration with the new approach; (Özer, 2005: 225). It is aimed to overcome the lack of classical understanding by giving values such as hierarchical bureaucracy, market mechanism, awareness of responsibility towards customers, results rather than processes, responsibility for accountability,

With the new concept of public administration, it is observed that instead of the concept of asking the state of the state adopted by the classical understanding, the approach of the administration which the people asked for from the state is observed to be adopted (Sancak and Güleç, 2009: 1201). In this context, in the functioning of the state, with the new public administration approach, the private sector, which constitutes the administrative philosophy, (Özer, 2005: 236), focusing on performance evaluation, efficiency, competition understanding, focusing on output oriented objectives, giving information technologies, reducing costs and increasing productivity. The need for efficiency and efficiency in public service provision has led to the reorganization of the public administration on the basis of participation, entrepreneurship, competitiveness, profitability, productivity and quality principles based on the basic values of the private sector and free market regulation in public administration (Sancak and Güleç, 2009: 1202).

In short, it is possible to summarize the distinguishing elements of the new public administration approach from the classical public administration to the new public administration as follows (Balcı, 2005: 9, Kurt and Uğurlu, 2007: 87). Transition from hierarchical organizational structure to horizontal organizational structure, decentralized understanding, transition from the centralized understanding to the understanding that shifts from place to place, clearance and transparency principles of the principles of secrecy and secrecy, taking the place of rule-oriented

structures to the citizen-oriented management, presentation by means of alternative means instead of presentation, leaving responsibility for irresponsibility to accountability.

1.4. Critical Analysis of the New Public Management Thought

Critics of the new public administration approach are predominantly political, cultural, social, managerial and economically sourced. There are various considerations that the new public administration approach does not have the qualities to save the states from economic and managerial weaknesses such as a magic wand, and that there are many factors that can prevent this. First, there is an idea that the individuals, the politicians and the bureaucrats who make up the state can not be in a position to act rationally in any circumstance and situation, as the rational human idea put forward by the approach. It is also thought that the public sector may have shortcomings and limitations when using economic tools to analyze the political environment. (Özer, 2005: 296).

The new public administration approach is considered to be achieved by adopting an effective and efficient management approach from the public good principle to the main objectives of the public administration. It is also requested that the services offered will be carried out by this movement. However, competition that the private sector accepts is considered as a difficult situation to argue that such values as customer satisfaction are presented as parallel to the principles of equality, social state, public good and citizen as a customer (Çukurçayır, 2009: 46). Within the scope of the new public management approach, criticizing the use of private sector management values, principles and techniques, contrary to the public service tradition and values, to be used in public administration without questioning as it is needed, is being criticized with the reason that it will bring out many potential problems with it (Ömürgülensen, 2003: 31).

Among the criticisms of the new public administration approach, the difference between public and private sector is an important place. Public service providers, as in the private sector, can not clearly and consistently set their objectives. Again, the supervision of the services carried out within the scope of the pre-determined goals and targets is not like that in the private sector (Özer, 2005: 297). All of these situations are the source of the difference between the public and private sectors. For this reason, it is considered that the inadequacies that may arise in the implementation of the new public administration approach, which takes as an example the tools and techniques used by the private sector in the public sector, are due to the nature of the public administration.

The new public administration refers to an approach in which public administration can be accountable and people and institutions in charge of public services are more responsible. However, criticism is being made that this new approach, level of responsibility, and possible problems may arise from implementation. Indeed, institutional managers and political leaders offer their responsibilities solely to the electorate against the electorate. Private sector managers, on the other hand, are constantly giving account to the customers and directing themselves accordingly. In this understanding, public administrators are not considered to fulfill their problems only by acting in accordance with the rules and regulations. They are also responsible for the results of their work (Özer, 2005: 299).

The effort of the new management approach to improving performance and dissipating centralized management authority is therefore still uncertain as to how these elements will be provided and how their impacts will be determined. In addition to these problems, it is thought that theories such as the public preference theory, which form the basic foundations of the new public administration approach, make this approach ideological and it is difficult to test the results and therefore the theories can not be transferred to practice (Özer, 2005: 191-192).

The new approaches which have been found frequently in public administration since the 1980's do not actually reveal a new theory; just like some other management approaches, there are some considerations that some elements are put into the foreground and the new imperative is added to try again (Tutar, 2009:1799).

For this reason, the new public management approach is thought to lead to repetition of the principles and theories of economics and private governance, such as planning, budgeting, management by objectives, which have been implemented before, but which lead to problems, and

lead to previously observed failed applications. Negative thinkers in this direction criticize the new public administration approach, claiming that the approach can not meet expectations in the fulfillment of public services because it does not bring alternative contributions to classical governance (Özer, 2005: 192).

2. THE IMPACT OF NEW PUBLIC MANAGEMENT APPROACH ON LOCAL GOVERNMENTS

Local governments are administrative units that are considered as indispensable by all countries and aim to present efficiency in public services in parallel with democratic values (Köseçik ve Özgür, 2005: 1). It is inevitable that these management units are influenced by the change brought about in time, just as they are on central government units. It is observed that the change brings about many positive effects on the management units both in positive and negative direction. From the direction of change; from the industrial society to the information society, from the fordist production to the flexible production, from the nation state world to the globalized world, and to the modernist thought to the postmodernist thought. It is observed that with the change of living, the societies are constantly looking for and seeking against the worn outs in this process (Özer, 2005: 188). From these expectations and quests, it is seen that the local governments have taken the course. The expectation of more effective and on-the-spot response to the demands of the local people reveals the need for local governments to take advantage of the new management approaches adopted in public administration.

It is thought that the new public administration approach has significant effects on the local administrations as well as the effects on the public administration. Efficiency and efficiency criteria should be taken into consideration in the general functioning of the public administration, and these values should be brought to the forefront in the local administrations. It is also expected that the tools and techniques of business management will be used in the service delivery of local administrations.

A new philosophy of change has also emerged in local governments with the new public administration approach. It is observed that, with the change, the developments towards the responsibilities and the importance of the local administrations in the face of the central government are observed (Köseçik ve Özgür, 2005: 4). According to Bozdoğan, the effects of the new public administration approach on local governments are realized on the relations between local governments, local service concept, general management practices, cities, existence of public institutions, corporate governance practices, financial management, service provision and management-individual relations (Bozdoğan, 2008: 16-17). When the effects on the local governments are examined, it is demanded that the local administrations be made democratic and autonomous by moving away from the central custody and central commitment which constitute the main problems of the local administrations. With the new management approach, it is aimed to respond to the expectations of the local people in the most effective way, to increase the quality of service and to reveal a quality local government approach.

It is thought that the new public administration approach can be better responded to the expectations of the people through the implementation in the local administrations. However, it is necessary to implement the new public administration approach which should not be forgotten, taking into consideration the peculiar nature of the public sector (Ömürgülensen, 2003: 32).

2.1. New Public Management Approach on the Supervision of Local Administrations

The restructuring of local governments in a way that responds more effectively to the expectations of the people with the many principles and methods introduced by the new public administration approach brought with it a number of debates. It is seen that these discussions have been carried out in the direction of the positive contributions of the new public administration especially in terms of the supervision of the local administrations.

2.1.1. Thoughts on Contributing to the Supervision of Local Administrations

Classical management theories are seen as successful theories for a long time. However, nowadays it is observed that the classical theories of management have been extensively discussed in public (Hughes, 2003: 17), as they are unable to fully respond to rapidly changing social expectations. Discussions seem to have been made on the issues of solutions to the problems of the local

governments in the light of new approaches. Among these debates, solid tutelage inspections, which constitute the main problem of local governments declining every day in practice examples in the world, are at the top of the list. The tendency observed in the world is to give priority to legal compliance and performance audit issues in local administrations instead of tutelage supervision (Aykaç, 1999: 9). It is considered that local governments will benefit from efficient service delivery if local administrations put auditing supervision, which is an obstacle to efficiency and productivity, into performance-based management and control systems.

It seems that classical governance, which was applied effectively until 1970s, has been criticized by the bureaucrats in developed countries for four reasons. The first of these is the thought that the political control mechanism tried to be done through the bureaucracy is inadequate and illogical. Secondly, it is expressed that the problem of one-best-thinking is a problem. Third, Weber's theory of bureaucracy is supposed to have an anti-democratic tendency with a universal character. Finally, it is observed that the bureaucracy has caused criticism that the position on the market and freedoms caused inefficiency (Hughes, 2003: 32). With the new public administration approach which started to appear in the 1970's, it was tried to produce troublesome solutions both in central government and in local administrations. Along with the new concept of public administration, the problems arising from classical understanding have been criticized and tried to bring new solutions instead. In this context, new reforms are taking place in the world today, both in the private sphere and in the public sphere. The hierarchical bureaucracy model, which is an extension of classical conception, is no longer regarded as the best governance model (Hughes, 2003: 43). Along with the new approach, the classical public administration approach is the forefront of business administration function rather than policy making function in public administration. In this way, it is thought that the current economic and managerial problems of the public sector can be solved. In this context, it seems that the management of public administration has become dominant over the last twenty years instead of the traditional public administration approach (Ömürgülensen, 2003: 7).

With the new public administration approach, it is desired to provide an alternative solution to administrative problems arising from bureaucratic troubles. Within this scope, in the management process; (Sahin, 2008: 300), it is suggested that a competitive environment, continuous development, pre-regime management in the administrative structure, participatory and effective administrative structuring, abandonment of ultra-centralist and cumbersome administrative structures is recommended. In today's age of information age, change inevitably affects organizations. Organizations are trying to be modernized again in the framework of social expectations. Local organizations like the central organizations carry this change in their structures.

Local government departments are under the influence of the new approaches that take place in the information agenda and want to transform organizational structures into a structure in which participation is based, a transparent management structure is established, and the customer is tried to increase the quality of service by citizen's focus (Henden and Henden, 2005: 48). In this sense, the necessity of implementation of the performance audit approach is following a parallel trend.

2.1.2 Thoughts on Negative Contribution to Local Administrations Audit

It is inevitable that the many problems arising from the adaptation of the technical tools and principles that emerged from the new concept of public administration to public administration lead to debate. One of the issues discussed is the performance management issue, which is the forefront of the new management approach. In this regard, it is thought that the methodological problems of performance management in particular. It has also been suggested that determining the methods and tools to be used in performance measurement is a major problem in such areas as costs caused by performance measurement (Diefenbach, 2009: 899).

It has been observed that the new management approach, which is used as a tool by performance management, has been dealt with very much in recent years with privatization efforts which are much debated, the downsizing of the camshaft and the provision of efficiency to the public by eliminating the cumbersome. This situation affects the support given by managers and people in Turkey for performance audit. The resultant practices are not consistent with the wills of the executives, and the results do not carry the desired expectations, which can lead to the loss of public

support and confidence in the activities and applications made in this area (Aykaç, 1999: 6). It is also pointed out that the policies and concepts that are tried to be introduced by the new public administration approach are not fully matured in terms of political science and management knowledge (Bozdoğan, 2008: 15). Therefore, it is considered that the management approach based on performance, which is considered to be applied in local administrations, will not fully reflect the expected benefit. Again, among the criticisms of the approach, it seems that a widespread privatization would force the production of some basic public goods and services, and that there would be no such services outside the state.

CONCLUSION

Over the course of nearly thirty years, from the 1980s to the present day, major developments in public administration and local government policies have been observed all over the world. The new management approaches, which are called the new public administration approach, which started to cover the whole world in the 1980s, now become a dominant opinion in almost all public institutions and local government units. Principles such as transparency, accountability, small but effective state policy, performance audit, efficiency, efficiency, and frugality are important contributions to the realization of the institutional aims and targets, which are tried to be given to the public administrations especially with the new public administration approach. The performance audit, which is one of the feet of the new public administration approach which is tried to be presented as an alternative in the management science over the past thirty years, is an important issue to be applied in local administrations. The debate and ideas that have focused on the efficiency and productivity problem in the local governments, especially the public administrations, seem to have necessitated the use of the techniques and methods used by the management in an increasingly recent period. Performance audit, one of these techniques, is also one of the concepts frequently considered in recent times in local administrations.

Performance auditing emerges as a type of audit that demonstrates the difference between the current situation of organizations and the future situation and assumes important tasks in the development of future plans. While the efficiency and productivity increase is targeted with organizations' performance-based inspections, efforts to develop a management approach based on quality service delivery, citizen-customer satisfaction, knowledge and participation are important elements in the performance-based audits. It is considered that the performance management of the originating entity management is not easy to use in the public administration and local administrations. The nature of public administration and the nature of business administration are very different from each other, apparently causing both organizations to encounter various difficulties in practice, although they pursue similar aims. The desire of both governments to achieve the common goal of corporate citizenship in the best way possible. However, the different methods they use to achieve similar goals require careful selection of the tools and methods to be used in the policy to be determined. It is considered that the performance audit will see an important function in the escape of the local administrations which are in the harsh condition of classical management. In particular, the heavy and cumbersome bureaucratic structure and resistance to change caused by the effects of classical management are causing difficulties for local governments to fully and appropriately respond to people's expectations. With the new public administration approach, it is desired to produce solutions to these problems arising from classical management understanding. In this context, it is observed that with the new public management approach, the necessity of using the tools and techniques used by the management for efficiency, efficiency improvement in the local government units and the performance audit with special features are emphasized. However, taking into account the current nature of local governments is an important element in meeting these needs. Otherwise, it may be inevitable that more serious problems may arise while local administrations are more functional, efficient and efficient. For this reason, the good reading of the performance audit, which is being implemented as a fashion trend in public administration and which is being implemented in local governments, needs to be well analyzed.

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