

OPINIONS AND PERCEPTIONS OF EDUCATIONAL SUPERVISORS WORKING IN TRNC ON THEIR AUDITOR'S DUTIES AND THE FULFILLMENT OF THEIR SUPERVISORY DUTIES

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ABSTRACT

The aim of this research is; The aim is to reveal the views and perceptions of the education supervisors working in the TRNC about their supervisory duties and the fulfillment of their supervisory duties, and to propose solutions in line with the results. The research is a qualitative research method and is a case study. A semi-structured interview form was used as a data collection tool in the research. In the interview form, five questions were asked to the supervisors to determine their views and perceptions about supervisory duties and the fulfillment of supervisory duties. The research group consists of 17 auditors working in the 2020-2021 academic year. The obtained data were analyzed according to descriptive and content analysis methods. At the end of the research, education supervisors; Regarding the fulfillment of their supervisor duties, the majority of the education supervisors think that they are not able to fulfill them fully. The majority of the supervisors are of the opinion that they can fulfill their teacher supervision and guidance duties at most. Some supervisors, on the other hand, perform more preliminary research, research general supervision and investigation duties. Supervisors are of the opinion that the authorities are not sufficient in the performance of their duties and the adequacy of the powers given to the supervisors and that the legal powers that support this view cannot be used. The auditors are of the opinion that the lack of clear authority in this regard. The auditors think that the prepared auditor's reports are mostly ignored and not evaluated regarding the consideration and evaluation. Supervisors mostly think that the distribution of tasks related to the assignment of supervisor duties to supervisors is not fair, clear, transparent and planned. The majority of the education supervisors are of the opinion that the MEDDYK Board Law should be implemented, the regulations related to the law should be put into effect, and the Supreme Council should be established and the duties should be carried out openly and transparently in accordance with the law.

Keywords: Educational Supervision, Supervisor, MEDDYK.

INTRODUCTION

It is the main duty of the administrations for the institutions to reach their determined goals. Managements have to make audits to achieve the determined targets. In management processes; The early detection of the malfunctions in the functioning of the institution and the taking of measures can only be achieved through an effective audit. Audit; The process, which is indispensable in social activities where the human element predominates; (Cengiz, 1992), determining the compliance of organizational actions and transactions with the principles and rules adopted in line with the foreseen purposes, (Gönülaçar, 2007; Sağır & Göksoy 2016) against the arbitrariness of the management; It can be defined as the monitoring of whether the determined goals and duties are carried out fully and effectively within the stipulated time (Uluğ, 2004), and the process of controlling behaviors in the public interest (Taymaz, 1993; Sağır & Göksoy 2016).

Audition is required in educational institutions as in every institution and is carried out by senior education administrators, school principals and education supervisors. Although supervision in education spreads over a wide area, it comes to the fore especially as the supervision of school and classroom supervision (Aydın, 2020). According to Taymaz, inspection; It is the task of examining, polling and investigating whether education and training activities are carried out in accordance with the laws, regulations and regulations in force. It is among the duties of educational supervisors to reach the planned goals of the teacher, to improve the learning-teaching process in the classroom, and to ensure professional change and development (Seçkin, 1991). Definitions related to audit; reveals the function, purpose and importance of auditing from different perspectives. Although the duties of education supervisors differ according to the countries, they can generally be expressed as supervision and evaluation, guidance, vocational assistance and on-the-job training, examination and research, and investigation (Taymaz, 2002).

Management theories and audit philosophies, which are influential in organizations and administrations, also reveal why and how an audit will be made. According to this; He defined it as the process of controlling human behavior due to his pessimistic view of human nature in classical organization and management theories; and it was thought that it should be kept under constant control. Neo-classical organization and management theories, on the other hand, looked at human nature optimistically and from this point of view, control; saw the employee as a process of guidance and on-the-job training. Modern organization and management theory, on the other hand, is

control with the perspective that human beings can be good or bad from birth; He saw it as the process of controlling one's own behavior, that is, self-control. Post-modern organization and management theories emphasize that people should be trusted and control; (Sagir & Göksoy, 2016). In this context, different opinions have emerged about the function of auditing and what the duties of auditors should be according to different audit approaches.

All the work of education supervisors regarding their duties is based on general education philosophies and supervision perspectives. Although there are many educational philosophy movements, it is seen that three main educational philosophies are directly related to supervision in education. These are essentialism, empiricism, and existentialism. essentialism idealism created by William L.Bagley; It is knowledge that is absolute, unchanging, and realism is based on the view that eternal knowledge determined by the laws of nature other than human is valuable. Essentialism in supervision, on the other hand, sees the supervisor as the person who teaches the information about teaching to the teacher and knows the truth best. Teachers, on the other hand, are responsible for explaining this information to students mechanically. Empiricism emerged from the utilitarianism, progressivism, and restructuring movements. Unlike the view that argues that knowledge is absolute and exists outside of human beings; They argued that human beings can produce their own laws and principles based on scientific methods, that what is accepted as true today cannot be accepted as true tomorrow according to changing conditions, and that knowledge is a result of the interaction between scientific thinking people and their environment. Experimental thought is in control; Discussed in the work of John Dewey. According to this; teachers should know the realities of the time they are in, but they should not be content with a small piece of knowledge. Supervisors, too, should see schools as laboratories for testing old hypotheses and working on new ones, with teachers. Supervisors should guide the learning to be discovered through trial and error as well as the transmitters of knowledge.

Existentialism, on the other hand, opposed essentialism and empiricism, arguing that rational thinking limits human exploration. According to this philosophy, the individual is the source of all reality. The individual's right to find his worth and truth must be respected and liberated. According to existential philosophy, man cannot be shaped and limited by others. According to this educational philosophy, in supervision; The individual preferences of the teacher should be respected and left free. The supervisor should not prepare an environment for the teacher to discover himself and should not direct him. It should help only when necessary (Supervision and Instructional Leadership, 2014).

Supervisors have to perform their duties in accordance with the laws, regulations and circulars in the education system they inspect, while performing their duties according to their beliefs and understandings about inspection. How and in what way the audit duties will be carried out is determined by law; The existing audit structure also shows what kind of audit philosophy is based on. In the written passing exam for those who will be appointed as a supervisor for the first time in the Turkish Republic of Northern Cyprus, in addition to the laws and regulations regarding supervisory, educational psychology in Educational Sciences, program development and teaching, guidance; As for Educational Sciences Field Knowledge; Questions about school self-control, school development plan, performance management in education, educational problem solving method, total quality in education are asked (Exam Conditions for the Vice President Education Supervisor and Education Supervisor Staff who will serve in the National Education Supervision and Steering Committee and Assignments, Chapter IV). In addition to the examination criteria of the supervisors, the subjects constituting the exam tests show which skills and knowledge are given importance, and also form the legal basis for what kind of inspection and supervisor is requested (TRNC Public Service Commission Presidency, Circular No: 38/2020).

Education in the Turkish Republic of Northern Cyprus; It is under the control and supervision of the Ministry of National Education and Culture (TRNC Constitution.1986, National Education Law,). In accordance with the "National Education Supervision, Evaluation and Guidance Board (MEDDYK)" Law, which entered into force on April 7, 2006, the structure of the board and the duties, powers and responsibilities of the chairman, chief supervisor and supervisors were determined within this structure. According to the MDDYK Law, the duties, powers and responsibilities of the supervisors; 1. To report the results of the audit, evaluation, research and examination studies carried out under the supervision of the responsible education chief supervisor and the deficiencies, faults, inadequacies and inconveniences detected during the inspection to the Supreme Council Presidency through the responsible education chief supervisor, 2. In the course, teacher and institution education inspections and To guide, give direction and train teachers within the framework of the principles and criteria to be observed in their evaluations, 3. To carry out other duties appropriate to the position assigned by the Head of the Education Supervisory Board, Vice-President or chief supervisors, to conclude the duties assigned to him with a report, 4. Fulfilling the duties effectively and efficiently against the President of the Supreme Council and the

vice-president and the chief education supervisors are given as fulfilling the other duties assigned by their superiors (MEDDYK, 2006).

In addition to the duties, authorities and responsibilities given to the supervisors in the staff service scheme, to fulfill the duties given by the President of the Supreme Council or the chief education supervisor depending on the work programs, planning, division of labor and cooperation principles determined by the Supreme Council, to supervise the field and branch, to guide the teachers, to give direction and to It is among the duties and powers of the education supervisors to provide support to the education supervisors from the education staff to be determined by the Supreme Council in order to train them on the job. While the duties, authorities and responsibilities of the supervisors in the staff service scheme are given in general; How the duties will be carried out is also specified in the MEDDDYK Law. While the duties of the supervisors are given in general terms in the MEDDYK Law and the supervisor service scheme, clear and clear definitions are not made (MEDDYK, 2006).

All duties determined in the Law of the National Education Supervision, Evaluation and Steering Committee; It is carried out by the supervision and evaluation boards formed and the chief education supervisor and education supervisors affiliated to them. These; Education Supervision, Evaluation and Guidance Supreme Board (Supreme Board), Education Supervisors General Board (General Assembly), District Education Supervision, Evaluation and Steering Boards and School Education Supervision, Evaluation and Steering Board (School Boards) (MEDDYK, 2006, Episode 1). In the Education Supervision and Evaluation Boards, the chairman, vice-president, chief supervisors and supervisors have duties, powers and responsibilities.

Supreme Council; It consists of the president, assistant principal (vice president), five chief education supervisors and five education supervisors. The Supreme Council convenes with the majority of the total number of members and takes decisions with two thirds. It is the highest board where the decisions regarding the audit are taken. To make inspection and post-audit evaluations of the Supreme Council in educational institutions, to take part in in-service training activities, to carry out preliminary research and investigation processes, to guide the effective and efficient work of education and training institutions, to assist in the preparation of laws, regulations and regulations related to education. To carry out inspections and evaluations of courses and institutions, to ensure coordination and cooperation between institutions and institutions, to monitor the success level of education and training institutions with the performance method, to evaluate the education system according to standards and statistical data, to provide modern guidance services to administrators and teachers, to ensure innovation and efficiency in education. It has many duties, powers and responsibilities, such as leading the implementation of changes in education, conducting research and examinations related to education.

The General Assembly, on the other hand, consists of the President of the Supreme Council, the vice-president, chief education supervisors and education supervisors. It gives opinions and suggestions to the Supreme Council on matters related to the supervision and evaluation of education. It convenes with the absolute majority of the total number of members and receives the proposals to be submitted to the Supreme Council with the approval of two-thirds of the attendees. District Inspection, Evaluation and Guidance Boards consist of the chief education supervisor appointed by the ministry and representatives of education supervisors, district schools and parent-teacher associations.

School Education Supervision, Evaluation and Steering Committees are composed of school principals, assistant principals, workshop chiefs, department chiefs, teachers, parent-teacher union representative, relevant teacher union and student representatives, under the presidency of the school principal. The main duty, authority and responsibility of the board is to carry out the scheduled self-audit activities, to evaluate and report and to provide information and suggestions to the Ministry of Education.

MEDDYK Law; In the supervision of institutions and teachers, which are the supervision and evaluation bodies that allow joint decisions to be taken with the participation of all stakeholders in supervision, and that allow multiple performance and self-control studies to be carried out; It has been prepared with a contemporary understanding of supervision for the future, emphasizing guidance in supervision, aiming to improve education and training by making data-based research, examination and evaluations, with the principles of transparency, openness and scientificity. Although the audit duties determined according to the MEDDYK Board Law are carried out on behalf of the minister; It can be given by the Supreme Council and other executive bodies. (MEDDYK, 2006). Prior to the MEDDYK Law, there was a regulation to determine the duties and powers of the Inspection Board, which was envisaged to be composed of chief supervisors and the three most senior members, under the director of the department, according to the Law on the Inspection Department, which regulates inspection (Law on the Inspection Department).

The aim of this research is to reveal the opinions and perceptions of the education supervisors working in the "Ministry of National Education and Culture, Supervision, Evaluation and Guidance Board" regarding the "supervisory duties and the fulfillment of the supervising duties" determined in the National Education Supervision and Evaluation Board Law.

METHODOLOGY

The research is a case study, which is one of the qualitative study methods. Case study according to Creswell; It is a method in which the researcher examines the limited situations in time and sees what happens in the real environment (Subaşı & Okumuş, 2017). It is a research method in which data collection methods such as observation, interview and document analysis are used, and a qualitative process is followed to reveal perceptions and events in a natural environment in a realistic and holistic way. Qualitative research emphasizes researching and understanding social phenomena in their environment with an understanding based on theory building. Accordingly, it is necessary for the researcher to be flexible, to reshape the research process according to the collected data, and to follow an inductive approach in the analysis of the collected data in the formation of both the research design and the research design (Yıldırım & Şimsek, 1999). A semi-structured interview form was used as a data collection tool in the research.

Research Group

In the interview form, there are five questions for the purpose of "revealing the opinions and perceptions of the supervisors working in the Law on the Supervision, Evaluation and Steering Committee of the Ministry of National Education and Culture". In this direction, at the beginning of the 2020-21 academic year, 17 supervisors working under the chairmanship of the TRNC Supervision, Evaluation and Steering Committee participated in the research. Before the analysis of the research data, the interview forms that included the opinions of the interviewers were coded as D1, D2, D3.....D17 and the identity of the interviewers was hidden.

At the beginning of the 2020-21 academic year, 18 supervisors, including a chief supervisor, are working under the chairmanship of the TRNC Supervision, Evaluation and Steering Committee. In the 2020-2021 academic year, two of the 18 auditors working on the board are auditors who have just retired at the time of the study and have served for more than ten years. Board supervisors, who have units in two different regions, Nicosia headquarters and Famagusta office; apart from the supervisor who conducted the study, 17 supervisors, including a lead supervisor, were selected.

Table 1. Demographic Characteristics of the Participants

Variables	f	%
Gender		
Female	13	76.47
Male	4	23.52
Education		
Undergraduate	6	35.29
Master's degree	9	52.94
Doctorate	2	11.76
Year of Tenure as Supervisor		
1-4	8	47.05
5-8	-	-
9-13	4	23.52
14 and above	5	29.41

Data Collection Tools

A semi-structured interview form was used as a data collection tool in the research. In the interview form, there are five questions for the purpose of "revealing the opinions and perceptions of the supervisors working in the Law on the Supervision, Evaluation and Steering Committee of the Ministry of National Education and Culture". The questions, which were tested by being subjected to the pilot application, were changed by taking the opinions of two experts and given their final form. The interview form consists of two parts. In the first part, there are questions to determine the demographic information about the participants (gender, education level, and years of service in the supervisory position), and in the second part, there are five questions that aim to reveal the opinions and

perceptions of the supervisors about supervisory duties and the fulfillment of supervisory duties. The questions were prepared in a way that would allow the participants to completely reflect their own views and perceptions, without being guided in accordance with the purpose of the research.

Data Collection

The data of the research were collected between 1-13 May 2021 through semi-structured interview questions. Data collected through interviews with four supervisors, provided that the participant supervisors are at a distance depending on the anxiety status and preferences arising from the covid-19 pandemic; face to face with a supervisor; by meeting on watsap, with ten supervisors; via e-mail, with two supervisors; It was collected in four different ways, e-mail and face-to-face. Supervisors working in the center of Nicosia were interviewed in their own study rooms or in the rooms where they would be comfortable, and they were given the opportunity to respond warmly, frankly and freely. The answers given by the supervisors according to their own experiences were noted in writing with their own words. The notes taken in the face-to-face interviews were converted into word files on the computer and the interview data were shown to the interviewees who wished, and approval was obtained. The data collected via e-mail, on the other hand, were removed from the printer and filed after checking their accuracy.

Data Analysis

There are different analysis methods in qualitative research. In this research, descriptive analysis and content analysis were performed. descriptive analysis; The data can be organized according to the themes revealed by the research questions, or it can be presented by considering the questions or dimensions used in the interview process. In this type of analysis, data is described in a logical and understandable way. The descriptions are interpreted by considering the cause-effect relationships and the results are reached. In the descriptive analysis, the views of the participants are reflected in a striking way without changing them. Associating the emerging themes, making sense of them and making future predictions are among the comments made by the researcher (Yıldırım ve Şimsek, 1999). Before the analysis of the research data, the interviewers were coded as D1, D2, D3.....D17. By reading the data obtained in the interview forms, the themes that will form the research findings were determined. Themes were created by taking into account the similarities and differences of the coded expressions, and data that were not related to the subject were not taken into account. Reliability is very important in content analysis. In order to obtain reliable results in qualitative research, the coding and themes made by different people based on the same text should be consistent. The obtained data was ensured to be reliable by taking expert opinions on the suitability of the coding made in accordance with the themes. For the external reliability of the study, all data collection tools were kept so that they could be used in a similar study.

FINDINGS

Education supervisors; Table 2 presents his thoughts and suggestions about the supervisory duties determined in the Law on the National Education Supervision, Evaluation and Steering Board, and the fulfillment of the supervisor's duties.

Table 2-A. Opinions of Education Supervisors about the duties of supervisors and fulfillment of supervisor duties determined in the Law on the National Education Supervision, Evaluation and Steering Board

Auditor Duties Determined in the MEDDYK Law and Their Thoughts on the Fulfillment of Supervisor Duties	<i>f</i>	%
Unanswered	1	5.88
Supervisor duties are fulfilled.	6	35.29
Supervisor duties are not fully fulfilled.	9	52.94
Supervisor duties must be carried out in accordance with the law.	1	5.88

As seen in Table 2-A; the opinions of the education supervisors about the supervisory duties determined in the MEDDYK Law and the fulfillment of the supervisor's duties; It has been determined as “Supervisor duties are fulfilled”, “Supervisor duties cannot be fully fulfilled”, “Supervisor duties must be carried out in accordance with the law.”. The majority of the Supervisor are of the opinion that the duties of the Supervisor are not fully fulfilled, and some of them are done. Some of the views of the education supervisors reflecting the supervisor's duties and the fulfillment of the supervisor's duties are given below.

“Even though the Supreme Council was not formed, the supervisors, who tried to fulfill their duties in the best way, tried to do the teacher supervision in the best way, despite the majority of the teachers they were responsible for. In addition, the vehicle problem and frequently changing political administrations naturally made it difficult to carry out regular inspections.” D9).

“While the supervisor's main duty should be to contribute to the development of the teacher, it is obvious that he cannot fully fulfill his main task due to his/her heavy workload” (D7).

“We cannot fulfill some of the duties that the Supreme Council should give, the duties that should be taken as a decision taken by the Supreme Council, because the Supreme Council does not exist” (D4).

“My opinion regarding the fulfillment of the supervisory duties determined in the law is that most of the transactions and duties are done illegally due to the fact that the Supreme Council in the MEDDYK Law has not been established for years. It is that the institution does not perform any of its duties legally.” (D5).

“The current current structure is not correct. Every school should do its own self-regulation and evaluation.” (D17).

“There is no obstacle to the supervisor's service class and working principles defined in the law” (D11).

“I think that I have fulfilled the duties assigned to me by the MEDDYK President in accordance with the law” (D12).

“I think that the supervisory duties determined by the law are fulfilled as best as possible, as far as the number of supervisors allows” (D6.)

“Even though the supervisor has written the duties in the law, the duties must be done with conscientious empathy. There are deficiencies in duties and authorities” (D8).

“I fulfill all the duties specified in the MEDDYK Law. I believe that the Supreme Council should be formed as soon as possible and things should be facilitated”(D14).

Table 2-B *Suggestions of the auditors on the supervisory duties determined in the MEDDYK Law and the fulfillment of the supervisor's duties*

Auditor Duties Determined in the MEDDYK Law	<i>f</i>	<i>%</i>
Suggestions on the Fulfillment of Auditor Duties with		
The Supreme Council should be formed.	5	29.41
The supervisory staff should be increased.	4	23.52
Preliminary investigation-Investigative tasks should be separated.	2	11.76
Supervisors should receive in-service training.	1	5.88
School Self-Controls should be done.	1	5.88
School and District Boards should be established.	1	5.88
Bylaws should come into force.	1	5.88
Consideration of supervisor reports and grades in promotions	1	5.88

As seen in Table 2-B; While among the supervisors, the supervisor duties determined in the MEDDYK Law and the supervisors prioritize the creation of the Supreme Council in the MEDDYK Law, and the filling of the supervisory positions; They also included other suggestions about their duties and working principles.

Table 3. *Opinions of Supervisors on Which of the Supervisor Duties Determined in the Law on the National Education Inspection, Evaluation and Steering Board*

Opinions of Supervisors on Which of their Supervisory Duties They Fulfill More	<i>f</i>	<i>%</i>
Preliminary research-research-examination-general audit-investigation	4	23.52
Teacher supervision and guidance	7	41.17
Fulfilling all tasks	6	35.29

In Table 3, the Opinions of Supervisors on Which of the Supervisors' Duties Determined in the Law of the National Education Supervision, Evaluation and Steering Board Do Less/More "preliminary research-research-examination-general supervision-investigation", "teacher supervision and guidance", "all duties fulfillment". Supervisors mostly emphasized their views as "teacher supervision and guidance" and "fulfilling all duties". Some supervisors, on the other hand, perform more preliminary research-research-general inspection-investigation duties.

Some of the opinions of the supervisors on which of the supervisor duties determined in the Law on the National Education Supervision, Evaluation and Steering Board are more/less than they do are given below.

“I cannot spare time for teacher supervision due to duties related to investigation, preliminary research, and writing of informatics books. Guidance for novice teachers is important” (D17).

“I mostly worked in investigation, preliminary research, general audit, research and examination tasks. If these duties were given less, I could spare time for candidate and branch audit” (D1).

“I think that I have fulfilled the articles regarding the supervisor's duties determined in the Law on the National Education Supervision, Evaluation and Steering Board of Supervisors”(D16).

“According to our law, and among the duties assigned by the chairman of the board, I mostly perform the duties of guidance and supervision for candidate teachers. In this direction, I am preparing the documents that will go to the public for the staffing process. I am in constant contact with the schools where I am the responsible supervisor of the group, and I help both schools and teachers, as well as our ministry, in order to eliminate the problems related to online education in particular. As a duty that I have not fulfilled, I can say the operations of the manager and assistant manager staff and making an investigation” (D11).

Table 3B. *Suggestions of Supervisors Regarding Which of the Supervisor Duties Determined in the Law on the National Education Inspection, Evaluation and Steering Board*

Suggestions for the Auditor Duties Determined in the MEDDYK Law and the Fulfillment of the Auditor Duties	f	%
The investigator who wants to do the investigative duties should do.	1	5.88
The number of supervisors should be increased.	2	11.76
The investigative task should be made a separate specialization.	1	5.88

As seen in Table 3B; Regarding which duties the supervisors perform more intensively, they expressed the views that "the number of supervisors should be increased", "supervisors who wish to undertake investigation duties" and "investigation duty should be made a separate specialization".

Table 4.A *Opinions of Supervisors on the Consideration and Evaluation of Supervisor Reports, which are prepared in accordance with the supervisor's duties determined in the Law on the National Education Inspection, Evaluation and Steering Board.*

Opinions on the Consideration and Evaluation of the Prepared Auditor's Reports	f	%
It is mostly ignored and not evaluated.	8	47.05
It is taken into account and evaluated.	6	35.29
Consideration and evaluation of the President of MEDDYK or It is the responsibility of the Department Managers.	3	17.64

As seen in Table 4A; The opinions regarding the consideration and evaluation of the prepared supervisor reports were determined as "they are taken into consideration and evaluated", "mostly not taken into account and evaluated", "the consideration and evaluation of them is the responsibility of the MEDDYK president and department managers". Supervisors are mostly of the opinion that reports on assignments are not taken into account and evaluated, but some are taken into account and evaluated. A few stated that the evaluation of the reports is the responsibility of the head of MEDDYK and the department directorate.

Some of the auditors' opinions reflecting the consideration and evaluation of the prepared auditor's reports are given below.

“I think the main issue is getting feedback on the written reports, creating a sustainable structure for this and revealing the necessary transparency” (D10).

“Preliminary research and investigation reports are evaluated, but no feedback is given to the supervisor who conducts the preliminary research and investigation. It is not given to the person about whom the report is written. Suggestions are not taken seriously. I can say that it is better now.”(D4).

“It was taken into consideration when it suited the politicians, not at all when it didn't” (D3).

“We do not receive feedback on the written reports. A report is written. What happened? What's left? The supervisor is not informed. Even if they do not comply with the reports,

the result of the evaluation should be reported to the supervisor. Preliminary investigation and investigation reports should be evaluated together with all supervisors” (D17).

“If there is corruption in the media, which is generally on the agenda of the society, or if there are complaints from many people in schools, the events are taken into consideration and evaluated. I think that documents were lost and not evaluated due to political pressures on other issues and the absence of an archive and Supreme Council” (D5).

“I think the auditors' reports were not taken into account. It is taken into account from time to time. However, it is often not taken into account due to political changes” (D1).

“After examining the education and training practices of the schools regarding my branch, identifying and reporting the deficiencies and inconveniences, I think that the issues in the reports were taken into consideration and necessary steps were taken when I brought them to the information of the MEDDYK President or the relevant department manager” (D13).

Table 4.B Supervisors' Suggestions Regarding the Consideration and Evaluation of Supervisor's Reports prepared in accordance with the supervisor duties determined in the Law on the National Education Supervision, Evaluation and Steering Board

Recommendations for Consideration and Evaluation of Prepared Auditor's Reports	f	%
Establishment of the Supreme Council and the Supreme Council should be evaluated.	4	23.52
Must be on Legal Ground.	1	5.88
The Supreme Council should be given the power of warning and condemnation.	1	5.88
The Supreme Council should evaluate, whether it will be taken into account or not.	1	5.88

As seen in Table 4B; The auditors emphasized the suggestion that the prepared auditor's reports should be taken into account and "evaluated by the Supreme Council".

Table 5A. Opinions of the supervisors on the fulfillment of the supervisor duties determined in the Law on the National Education Inspection, Evaluation and Steering Board, and the adequacy of the powers given to the supervisors

Opinions of the Auditors on the Performance of Audit Duties and the Adequacy of the Authorizations Given to the Auditors	f	%
Legal Powers are not enough.	8	47.05
Legal powers are sufficient.	5	29.41
Legal powers cannot be used.	3	17.64
Powers are not clear and unambiguous.	1	5.88

As seen in Table 5A, the opinions of the supervisors on the fulfillment of their supervisor duties and the adequacy of the powers given to the supervisors were determined as "legal powers are not sufficient", "legal powers are sufficient", "legal powers are not used", "authorities are not clear and unambiguous". The most frequently emphasized view is that "legal powers are not sufficient" and the least emphasized is the view that "authorities are not clear and unambiguous".

Some statements of the participants reflecting their views on the fulfillment of the supervisor's duties and the adequacy of the powers given to the supervisors are as follows.

“The supervisor has serious problems in terms of authority. For example, if an on-site Supervisor considers a problem, the supervisor does not have the authority to intervene or solve the problem alone. There are birds that harm some fruits and plants. I liken the education supervisor to them in order to scare them away” (D7).

“We are not a penal committee if the authority means punishment. If the law can be brought to a state where it can work properly, the negativities will disappear” (D14).

“As per the MEDDYK Law, I think that education supervisors are obliged to fulfill all their duties specified in the law, and in this context, they use their legal authority to the fullest in the fulfillment of these duties” (D13).

“ My suggestion; it is to fill the sufficient positions in accordance with the law by taking the law under the law of teachers, to establish the Supreme Council legally as soon as possible and to fulfill the duties of the supervisors legally”(D5).

“Authorities can be used for guidance and direction. However, there are problems with other missions. In the event that a report is written that a candidate teacher cannot be a candidate, the supervisor does not consider himself equipped with authority in this regard, since there is no Supreme Council. This is an important decision and one that must be taken by the Supreme Council. The Supreme Council ensures that impartial and democratic decisions are taken. Evaluating the educational problems that change over time in the Supreme Council leads to more effective decisions and the supervisor to feel powerful.”(D4).

“The salary scale should be corrected. The MEDDYK Law is the most democratic law in the TRNC. As long as the regulations come into force” (D8) .

“The powers given to the supervisors are sufficient for the supervisors who understand the importance of their work. My suggestion would be to ensure that the supervisors know very well the TRNC laws and the regulations in education. Because all duties in this board are carried out within the framework of laws and regulations” (D11).

Table 5B. *Suggestions on the fulfillment of the supervisor's duties as determined in the Law on the National Education Supervision, Evaluation and Steering Board and the adequacy of the powers given to the supervisors*

Suggestions of Auditors on the Performance of Audit Duties and Adequacy of Authorizations Given to Auditors	f	%
The law should be implemented (the Supreme Council should be formed) and the regulations should come into effect.	5	29.41.
Authorizations should be given to stop warning-condemnation-stage progress.	4	23.52
The supervisor's scale should be drawn up.	3	17.64
The law should be revised.	1	5.88
Powers should be clear and unambiguous.	1	5.88
The law should be brought under the Teachers Act.	1	5.88
The experience observation reports of the supervisors should be recorded in the registry files.	1	5.88

As seen in Table 5B, the supervisors; They put forward many suggestions about the adequacy of the powers given to the supervisors. The supervisors emphasized the proposals to establish the Supreme Council by operating the law and to give the supervisors powers to warn, condemn, and stop the progress of the steps. It has been revealed that it is important to draw the supervisor's scales to a higher level for the performance of the tasks. In addition, suggestions were made to put the law under the teachers' law, to make the authorities clear and clear, and to include the supervisors' experience observation reports in the registry files.

Table 6A- *Opinions of the supervisors on the distribution of the supervisor duties determined in the Law on the National Education Inspection, Evaluation and Steering Board*

Opinions of Auditors Regarding the Distribution (Assignment) of Audit Tasks to Auditors	f	%
The distribution of duties should be made in a clear, transparent and planned manner.	4	23.52
Duties should be given equally and fairly.	3	17.64
The number of supervisors is insufficient for equal distribution.	3	17.64
Supervisors should not refuse assignments.	2	11.76
The distribution of duties is not in accordance with the law.	1	5.88
Investigative duties should be assigned to those who ask.	1	5.88
Task distributions are under the responsibility of the MEDDYK president.	1	5.88
Duties are distributed equally and fairly.	1	5.88
President of MEDDYK; with the vice president and chief auditor	1	5.88

In Table 6A, the opinions of the supervisors about the distribution of the supervisory duties to the supervisors are “the distribution of duties should be made in a clear, transparent and planned manner”, “the duties are not distributed equally and fairly”, “the number of supervisors is insufficient for equal distribution”, “supervisors should not refuse the assigned tasks”, “the distribution of duties”. should be in accordance with the law”, “investigation duties should be given to those who want it”, “the distribution of duties is under the responsibility

of the head of MEDDYK”, “the duties are distributed equally and fairly”, “the president of MEDDYK should serve after consultation with the vice president and the chief auditor”. Many views have emerged regarding the assignment of duties to supervisors. In this regard, it was emphasized that the distribution of duties was not made in a clear, transparent and planned manner, that the duties were not distributed equally and fairly, and that the number of supervisors was insufficient for equal distribution of duties. Some of the statements reflecting the views regarding the assignment of supervisory duties to supervisors are given.

“I think investigative duty is a separate area of expertise. I think that the supervisors who will do this task should be trained very seriously, and the training should be not only theoretical but also practical. I also think that he should observe it at work. My real opinion is that the investigation should be carried out by separate investigative officers, not by the supervisors.” (D7).

“I think that all the duties in the law should be given by the Supreme Council. Since there is no General Assembly and Supreme Council, we have no experience on how it should work. I am not sure whether we are working democratically or not, as we are not aware of the tasks and works being done. If we have an annual work plan, the evaluation can be made more easily if the tasks and studies are shared openly and transparently. The law must be implemented and the Supreme Council must be established. It is not right to operate as if the old law continues” (D4).

“I think that the duties of supervisors determined in the MEDDYK Law are distributed fairly and equally to all education supervisors, taking into account the degree, type, branch and urgency of the task” (D13).

“The duties assigned by the law of the Board are clear. We became auditors because we adopted this law. Everything will be more correct and beautiful when we maintain its functionality with laws and regulations. Nobody assigns you a task. Your duties are clear according to the law” (D8).

“There has never been a fair distribution of duties. Duties related to preliminary research, investigation and general audit are not given equally. Supervisors who are constantly taking on preliminary research and investigation duties cannot spare time for their other duties”(D1).

“My view on the distribution of the supervisory duties determined in the MEDDYK Law to the supervisors is that it is not distributed fairly and transparently. teachers in schools; According to the teachers' law, the teacher makes the board meetings legal. This is what I did as both an administrator and a teacher. However, even the minutes of the meeting are not seen in the MDDYK and they are not signed. Only attendance is done” (D5).

Table 6B- Recommendations Regarding the Distribution of Supervisors' Duties Determined in the Law on the National Education Supervision, Evaluation and Steering Board of Supervisors to Supervisors

Suggestions of Supervisors Regarding the Delegation of Inspection Tasks to Supervisors	f	%
The Supreme Council should be formed.	4	23.52
The number of supervisors should be increased.	2	11.76
Preliminary investigation-investigation tasks should be separated.	1	5.88

As seen in Table 6B; While emphasizing the proposal to establish the Supreme Council regarding the distribution of supervisory duties to supervisors; It has been suggested to increase the number of supervisors and to separate the preliminary research-investigation tasks as separate areas of expertise.

DISCUSSION, CONCLUSION AND RECOMMENDATIONS

As a result of the research, the majority of the education supervisors stated that they "could not fully fulfill their supervisor duties, and some of them fulfilled the supervisory duties" regarding the fulfillment of supervisor duties. Regarding the fulfillment of the duties, supervisors primarily; “Establishment of the Supreme Council and increasing the supervisor staff, making the preliminary research-investigation duties a specialty separate from other duties, providing in-service training to the supervisors as well as receiving in-service training, conducting school self-audits, establishing school and district boards, making the regulations related to the law. and to take into account the supervisor's reports and grades in the nobility approval and promotions".

In a study conducted by Aküzüm and Özmen (2013), it was revealed that there is an atmosphere of tension in the schools where the supervisors with investigation duties go for guidance, the teachers who come for the investigation do not want to be guided by the supervisors who conduct their investigations due to the judgmental behavior in the investigation, and the teachers see the investigations as a pressure factor. Supervisors' supervision, guidance and on-the-job training duties and investigative duties are different tasks. Guidance activities should be based on sincerity, trust and understanding away from the fear of threat and punishment, while investigation duties include punishment. Therefore, it is important for supervisors to supervise teachers in their own branches and to ensure this balance (Göksoy & Sağır, 2016).

Supervisors mostly work as "teacher supervision and guidance" and "fulfilling all duties". Some supervisors, on the other hand, perform more preliminary research, research general supervision and investigation duties. The supervisors expressed their opinions on which tasks they performed more intensively, depending on different reasons. In this regard, the supervisors suggested that "the number of supervisors should be increased", "supervisors who wish to undertake investigation duties" and "investigation duty should be made a separate expertise". In the research conducted by Fedai (2012) on the TRNC Supervision and Evaluation Board Supervisory Board supervision system, teachers wanted to see supervisors as "guide"; determined.

Inspectors stated that more attention and consideration should be given to the consideration and evaluation of the supervisor's reports prepared regarding the duties. They stated that it is the responsibility of the MEDDYK President or Department Managers to be taken into account and evaluated. In a similar study; Demirtaş and Yaşam (2015) determined that the decisions taken based on the evaluations of the supervisors were not implemented and that the enforcement powers were ineffective. In a similar study conducted by Fedai (2012) in the same audit institution, it was determined that the reports of the auditors were not valued, information was not provided, and they were not open and sharing due to political concerns.

When the supervisor's views on this subject are examined, it has been determined that some supervisors see the evaluations as preliminary research and investigation and teacher reports. It also includes the evaluation of the reports, which are written in every field related to the duties of the supervisor in accordance with the MEDDYK Law and contemporary inspection criteria, and which are submitted and processed on every subject such as preliminary research, investigation, examination, general inspection, teacher observation reports, by the Supreme Council. Regarding the consideration and evaluation of the supervisor's reports prepared in relation to the duties, the supervisors are of the opinion that the reports are "formed by the Supreme Council, legally evaluated in the Supreme Council, the Supreme Council is given the power of warning and condemnation, and the department managers decide whether to take it into account"

Supervisors are of the opinion that the authorities are not sufficient in the performance of their duties and the adequacy of the powers given to the supervisors, supporting this view, that the legal powers cannot be used and the powers are not clear and unambiguous. Some of the supervisors think that the authorities are sufficient.

Depending on the opinions and perceptions of the supervisors, "The law should be implemented (the Supreme Council should be formed) and the bylaws should be enacted, the authority to stop warning-condemnation-stage progress should be given, the supervisor's scale should be taken to a higher level, the law should be revised, the authorities should be clear and unambiguous, the law They should be brought under the Teachers' Law, experience observation reports should be recorded in the registry files. Regarding the TRNC MEDDYK, in a study on "teachers' view of supervisors' leadership characteristics"; It has been determined that supervisors believe that supervisors do not have the authority to develop and create better conditions (Fedai, 2012).

Regarding the distribution (assignment) of the duties of the supervisors to the supervisors, "the distribution of duties should be made in a clear, transparent and planned manner, the duties should be given equally and fairly, the number of supervisors is insufficient for equal distribution, the supervisors should not refuse the assigned duties, the distribution of duties should be in accordance with the law, the investigation duties should be given to those who request it, the task their distribution is under the responsibility of the head of MEDDYK, the duties are distributed equally and fairly, the head of MEDDYK; They are of the opinion that after consultation with the vice president and chief auditor, they should make appointments. In this regard, the supervisors made suggestions that "The Supreme Council should be formed, the positions should be filled, preliminary research-investigation duties should be separated".

In the research, different opinions, perceptions and suggestions of supervisors about their duties and fulfillment of supervisory duties have emerged. In order to carry out efficient, effective and process-based contemporary audit practices, the following suggestions have been developed in line with the opinions and suggestions of the auditors.

- ❖ Executive boards determined in accordance with the MEDDYK Law should be established, and the by-laws on working principles should come into force. Inspectors should take an active role as the main implementers of the work in eliminating and revising the problems related to the operation of the law or bylaws.
- ❖ Audit duties should be carried out in accordance with the law and Supreme Council and other committees should be established.
- ❖ Duties and responsibilities of inspectors should be clearly defined by law.
- ❖ A “Supreme Board” should be formed in order to evaluate the reports and suggestions given by the education supervisors in accordance with the law regarding their duties.
- ❖ Audit duties should be planned according to the academic calendar.
- ❖ By employing supervisors, classroom observations and guidance should be made by branch supervisors.
- ❖ Planned in-service trainings should be given to supervisors regarding their duties. Supervisor training should be oriented to the needs of the inspectors.
- ❖ Supervisor duties should be in line with the teachers' law and other laws.
- ❖ School self-regulation studies should start in accordance with the law.
- ❖ Local and school-level internal control mechanisms implemented in many countries should be put into practice by taking into account the cooperation and coordination with the central government.

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