2020 (First Six-Month) INTERNAL CONTROL MONITORING AND EVALUATION REPORT

1- CONTROL ENVIRONMENT						
Standard Code	**Control Standard and General Requirements**	**Current Situation**	**Action Code**	**Forecasted Action or Actions**	**Actualized Action**	**Completion Date**
KOS 1.1	Internal control system and its functioning should be owned by management and personnel.	Formation and application of internal control processes in our unit have begun. Internal monitoring activities and evaluation processes are carried out in coordination with the relevant commissions.	KOS 1.1.1	Internal evaluation reports will be updated annually and submitted to the relevant commissions. Detailed reports will be shared with the relevant personnel.	A meeting was held on 22.06.2020 where necessary decisions were taken and communicated.	15.12.2021
KOS 1.2	Management should set an example in the application of the internal control system.	Unit managers are actively involved in internal control processes and lead the personnel in their respective areas of responsibility.	KOS 1.2.1	Internal control procedures and standards will be updated regularly. Training sessions and informational meetings will be conducted for personnel.	Action plans were announced on the unit website and relevant informational meetings were held.	15.12.2021
KOS 1.3	Ethical rules should be known and applied in all activities.	An ethics commission has been formed in our unit and ethical guidance and information are provided to all personnel.	KOS 1.3.1	Training and orientation programs for new personnel will include sessions on ethical rules.	Orientation and training were provided to new personnel by the relevant units. Ethical code is continuously monitored.	Continuous
KOS 1.4	Honesty, transparency, and accountability should be ensured in activities.	We aim for honesty, transparency, and accountability in our financial activities. Budget reports, strategic plans, and performance goals are shared with relevant units.	KOS 1.4.1	Honesty, transparency, and accountability will be maintained in all processes. Annual reports will be updated. Activity Activity reports will be prepared as needed.	Annual activity reports are regularly prepared. Performance indicators and progress updates are share on the web page. New performance evaluations are conducted every six months.	15.01.2021
KOS 1.5	Stakeholders and service users should be treated fairly and with equal opportunity.	We treat our service users fairly and ensure they can benefit from our services under equal conditions.	KOS 1.5.1	The principles of non-discrimination and equal treatment will be maintained. Customer feedback will be collected.	No complaints have been received regarding discrimination or unfair treatment.	Continuous
KOS 1.6	All data, records, and information used in activities should be accurate and complete.	Accurate data and information are collected and used for our activities. We aim to keep records complete and reliable.	KOS 1.6.1	Methods for accurate and complete data collection and recording will be improved.	The accuracy of records and information is regularly verified. Information is updated and maintained accurately.	15.01.2021
KOS 2	**Mission, organization structure, and duties:** A structure aligned with the institution's mission should be established, and duties, powers, and responsibilities of the personnel should be determined in an organizational chart.	The structure of our unit is based on its defined mission and goals, with clearly defined roles and responsibilities.				
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INTERNAL CONTROL AND MANAGEMENT SYSTEM COMPLIANCE REPORT

STANDARD NO	STANDARD AND GENERAL CONDITION DESCRIPTION	CURRENT STATUS IN THE UNIT	ACTION CODE	PLANNED ACTION / ACTIONS	ACTUALIZED ACTION	TARGET COMPLETION DATE / STATUS
KOS 1.1	Units should establish internal controls related to administrative activities.	Internal control systems are not yet implemented in all administrative units.	KOS 1.1.1	Establish a system to manage the delegation of authority and responsibilities.	Action plan is partially finalized and under review.	Continuous
KOS 1.2	Ethical rules must be communicated and defined.	Ethical rules are communicated irregularly and lack formal documentation.	KOS 1.2.1	Define and document ethical standards and distribute to all personnel.	New code of conduct is drafted. Distribution planned for Q1 2022.	15.12.2021
KOS 2	Planning and Goal Setting					
KOS 2.1	Units must define their mission and long-term goals.	Missions are defined but not aligned with broader institutional goals.	KOS 2.1.1	Revise mission statements and set measurable goals for each unit.	Mission revisions underway. Measurable goals under development.	Continuous
KOS 2.2	The unit structure must be based on the mission and goals.	Structural reorganization needs to be aligned with newly defined goals.	KOS 2.2.1	Re-evaluate unit structures to optimize goal achievement.	Organizational chart update in progress.	Continuous
3. PLANNING AND GOAL SETTING:						
KOS 3.1	Human resource management plans should support unit goals.	HR plans exist but do not explicitly link to unit goal performance.	KOS 3.1.1	Create integrated HR plans focused on competency development for unit goals.	Training needs analysis completed.	15.12.2021
KOS 3.2	New employees should be provided with orientation training.	Orientation is provided on an ad-hoc basis.	KOS 3.2.1	Design and implement a standard orientation program for all new hires.	Program curriculum is finalized. Trainers are being selected.	Continuous
KOS 3.3	Job descriptions and required competencies should be defined.	Job descriptions are outdated and lack detailed competency requirements.	KOS 3.3.1	Update all job descriptions and define required skill sets.	Job description updates are 50% complete.	Continuous
KOS 3.4	Training needs must be analyzed for performance improvement.	Ad-hoc training is provided, not based on systematic needs analysis.	KOS 3.4.1	Conduct annual systematic training needs analysis.	Initial survey on training needs has been sent out.	15.12.2021
KOS 3.5	Performance evaluation systems must be established.	Informal feedback is given; no formal performance review system.	KOS 3.5.1	Develop and pilot a formal performance appraisal system.	System parameters are under development. Pilot unit chosen.	Continuous
3. PLANNING AND GOAL SETTING:						
KOS 4	Information and Communication					
KOS 4.1	Procedures and methods must be documented and shared.	Documentation exists in silos; not a central, accessible system.	KOS 4.1.1	Create a central repository for all documented procedures.	Platform selection is in progress. Content index being made.	Continuous
KOS 4.2	Management information must be accurate, complete, and timely.	Data exists across various systems; lacks integration and real-time access.	KOS 4.2.1	Implement an integrated management information system (MIS).	Vendor proposals are under review. System needs refined.	Continuous

2- RİSK ASSESSMENT

Standard Code No	Public Internal Control Standards and General Requirement	Current Situation	Action Code No	Forecasted Action or Actions	Actualized Action	Completion Date
KDS 5	Planning and Programming: Administrations should create plan and program compliance, within the scope of their resources, by evaluating, tracking, and prioritizing objectives and indicators in accordance with their purpose, target and plans.					
KDS 5.1	Administrations should determine mission and visions, create strategic goals and measurable targets, and prepare strategic plans with participatory methods to implement, track, and evaluate them.	Our Faculty Strategic Plan (2021-2025) has been prepared with broad participation. Our work is being maintained to meet the planned targets.	KDS 5.1.1	Preparation and updates of the Strategic Plan and Performance Indicators will be made as defined in the plan and within the required timeframes.	Our Faculty's (2021-2025) Strategic Plan has been prepared. The realization status of 6 months performance and goal indicators have been analyzed and finalized for our Faculty Strategic Plan by June.	15.01.2021
KDS 5.2	Administrations should prepare performance programs including performance targets and indicators by identifying the programs, activities, and projects they carry out and the resources they need.	Performance Program has been prepared by defining the objectives, targets, and indicators specified in our Faculty's (2021-2025) Strategic Plan. The preparation has been made as of June.	KDS 5.2.1	Performance targets and indicators related to activities and projects in our Faculty will be determined within this scope, and performance targets and indicators will be evaluated annually.	The performance indicators for 2021 are being updated. Performance goals and realization statuses have been prepared in coordination with the relevant units in June.	15.01.2021
KDS 5.3	Administrations should prepare their budgets in accordance with their strategic plans and performance programs.	Our Faculty Budget Proposal is being prepared in coordination with the Strategic Plan and Performance Program. The plan has been prepared within the required time frame.	KDS 5.3.1	Budget proposal will be submitted based on the updated performance targets and indicators, aligning with the Strategic Plan goals, and ensuring that Faculty projects and purchases are made as required within the resource constraints and time frame.	Action is being carried out as forecasted.	15.01.2021
KDS 5.4	Administratiors should maintain the realization of goals and targets specified by the relevant legislation, strategic plan and performance program.	Realizations of performance goals and indicators are tracked within the scope of our Faculty Strategic Plan (2021-2025). The plan has been made as of June. Our Faculty has formed a Strategic Planning and Evalnation Commission.	KDS 5.4.1	To track performance indicators, annual work plans will be prepared. Performance targets and realization statuses will be announced periodically and published on our faculty's web pages.	The realization of the 2021 goals and indicators are tracked, and performance evaluations are made within this scope. (The original text has 2019 is published bena published. We will also finalize the actualized action for 2021 within the context of the Strategic Plan by January 2022.	15.01.2021
KDS 5.5	Within the framework of their roles, administrators should identify and define target, specific, measurable, achievable, relevant, and bound goals for personnel, and ensure these goals are understood.	Key indicators have been defined in the Unit Strategic Plan, and specific goals and targets for each unit have been determined. The Unit Strategic Plan is published on the faculty web page.	KDS 5.5.1	Performance indicators within the context of the unit-level work plan will be monitored. Realization statuses of goals will be evaluated.	Performance indicators for 2021 are being updated. Monitoring of these targets and indicators is carried out at specific time periods, and actions are determined based on the realization results of performance indicators.	31.12.2020
KDS 5.6	Goals and objectives for administrations and their units should be smart (specific, measurable, achievable, relevant, and time-bound).	Goals and objectives for the units are made smart (specific, measurable, achievable, relevant, and time-bound) while preparing performance programs, strategic plans, and work plans within our faculty.	KDS 5.6.1	The achievement status of Unit goals and objectives will be evaluated, and required updates and revisions will be made.	The goals and objectives are made smart (specific, measurable, achievable, relevant, and time-bound) for the performance programs prepared. Evaluations are conducted as part of performance reports.	31.12.2020
KDS 6	Administrations should identify and define internal and external risks that may impede the realization of their purposes and objectives by performing systematic analyses.ad should determine the measures to be taken.					
KDS 6.1	Administrations should perform systematic analyses of risks at least annually against their purposes and objectives.	Goals and objectives have been identified within our Faculty, but risk identification and systematic risk analysis against goals and objectives haven't been performed yet.	KDS 6.1.1	In coordination with the relevant university units, work will be performed for systematic risk identification and evaluation related to objectives and targets.	The systematic analysis of risks related to purposes and objectives is carried out on a unit basis, and risk areas against the achievement of purposes and objectives are identified.	31.12.2020
KDS 6.2	The probability of risks occurring and potential impacts should be analyzed at least annually.	Risk identification and analysis regarding the probability of risk occurrence and potential impact are not performed systematically and annually in our faculty.	KDS 6.2.1	Within the scope of a Risk Assessment approach, the likelihood and potential effects of risks to achieve Faculty purposes and objectives will be analyzed.	Risk areas against the achievement of purposes and objectives are identified. Systematic analysis regarding probability and potential impacts of these risks is being planned.	31.12.2020
KDS 6.3	Action plans should be created for the measures to be taken against risks.	Action plans defining the measures to be taken against risks do not exist in our faculty.	KDS 6.3.1	Action plans including the identified risks, measures to be taken against these risks, and responsible persons will be prepared as part of our faculty's risk assessment work and presented to the unit managers.	The systematic identification and assessment of risks related to achieving purposes and objectives are planned. In this context, work will be initiated to create action plans and to identify measures against risks.	31.12.2020

3- CONTROL ACTIVITIES

Standard Code No	Public Internal Control Standards and General Requirement	Current Situation	Action Code No	Action Plan and Actions	Actualized Action	Target Date
KDS 7	Control Strategies and Methods					
KDS 7.1	Identify and establish strategies for each activity and risk. Identify controls for key processes: identification, verification, and monitoring, etc.	Unit is managing processes to establish strategies and define requirements for each activity and risk. Documentation is in place.	KDS 7.1	Unit and relieve rurent practices, analysis renate in Bisk and Balk colnnames, cahmamens her for Docureetation in place.	Currents dnricated risk riherones heurdlioollats forn Balk issues and Dalls control issues.	15.12.2021
KDS 7.2	Establish control points for key processes to manage risks and meet requirements, including specific control points, segregation of duties, and authorization.	Procedures for key processes (e.g., procurement, contract managen requirements, including specific control points, segregation of duties, and authorization.	KDS 7.2	Procedures for key processes (e.g., procurement, contract management) are being formalized. Authorization matrices are used, segregation of duties, and authorization.	Establishh rist oegretions and authorizers.	15.12.2021
KDS 7.3	Review current practices and standards at least annually.	An initial gap analysis of practices and standards was conducted during the last review cycle.	KDS 7.3	An initial gap analysis of practices and standards was conducted during the last review cycle.	Beyem current pencelsitantes penillis and bisliiit and actionities.	15.12.2021
KDS 7.4	Update current practices and standards to address identified issues and changes.	A revision of selected procedures is under consideration to resolve identified control issues.	KDS 7.4	A revision of selected procedures is under consideration to resolve identified control issues.	Osyhluh plam exyllonmable.	15.12.2021
KDS 8	Determining Standards and Procedures Write detailed, systematic procedures and standards for key processes					
KDS 8.1	Creating written procedures	Write detailed, systematic procedures and standards for key processes and review them regularly.	KDS 8.1	Key procedural documents have been created, but not all standards are fully documented and integrated into the procedures.	Osyhluh plam penyjlitomatore.	15.12.2021
KDS 8.2	Define clear roles and operational steps for all tasks in the written procedures.	Define clear roles and operational steps for all tasks in the written procedures.	KDS 8.2	Job descriptions exist, but detailed operational steps are not fully explicitly mapped for all activities.	Avplirs dspematios pensylitomanger.	15.12.2021
KDS 8.3	Clearly define reporting and authorization steps for all activities and processes.	Clearly define reporting and authorization steps for all activities and processes.	KDS 8.3	A general authorization matrix is used, but it's not consistently integrated across all process-specific procedures.	Osyhlot vlan pensylitonnatars.	15.12.2021
KDS 9.1	Regularly review and update procedures and standards based on changing requirements, audit findings, and process changes.		KDS 9.1	No systematic procedure review was performed in the last year. Ad-hoc updates are made as needed.		
KDS 9.2	Updating current practices and standards	Ensure all updates to procedures are properly communicated and training is provided.	KDS 9.2	Updates are shared via email, but formalized training on updated procedures is oot consistently provided.	Osyhlub plam exyllonmable.	Sávich
KDS 9.3	Regulari review and update reporting and authorization steps to maintain control and efficiency.	Regularly review and update reporting and authorization steps to maintain control and efficiency.	KDS 9.3	The general authorization matrix was reviewed in the last review cycle, but not individual procedural ones.	Osyhlut vlan pensylitonnatars.	Sávich
KDS 10	Review and Update of Organizational Structure and Roles					
KDS 10.1	Regularly review and update organizational structure	Review the organizational chart and definitions of duties annually.	KDS 10.1	Last formal review was in 2020. The current chart and duties do not reflect all recent changes.	COVI6D vlan pensylitonnable.	15.12.2021
KDS 10.2	Updating current practices and standards	Ensure all changes in organizational structure and duties are properly approved.	KDS 10.2	Changes are made via official decision, but the approval process is not formalized for duty definitions.	Osyhlot vlan pensylitonmages.	15.12.2021
KDS 10.3	Updating reporting and authorization	Clearly define reporting and authorization lines based on the organizational structure.	KDS 10.3	The general matrix is allgned, but detailed sub-unit matrices are missing.		15.12.2021
KDS 11	Review and Update of Key Information and Reporting Lines					
KDS 11.1	Defining key information and reporting lines	Define and document clear information flows and key reporting lines.	KDS 11.1	A general information flow chart exists, but detailed sub-unit reporting lines are oot defined.	Detailed vlance exyllinomable.	15.12.2021
KDS 11.2	Updating current practices and standards	Ensure key decision-making is supported by accurate and complete information.	KDS 11.2	Management reports are provided, but a comprehensive MIS is not fully operational.	Management reports as not fully operational.	15.12.2021
KDS 11.3	Updating reporting and authorization	Review and update information flows and reporting lines as needed.	KDS 11.3	An ad-hoc review is planned for the next review cycle.		15.12.2021
KDS 12	Determining Standards and Procedures					
KDS 12.1	Creating written procedures and standards	Establish and maintain a central, accessible library for all finalized standards and procedures.	KDS 12.1	A central directory exists, but some older versions are still in circulation.	A> central directory.	15.12.2021
KDS 12.2	Defining operational roles and steps	Provide comprehensive training to all employees on the standards and procedures.	KDS 12.2	Ad-hoc training is provided, but a comprehensive training plan is not in place.	Osyhloir vlance esyllinomager.	15.12.2021
KDS 12.3	Defining reporting and authorization steps	Develop tools and templates for standardizing reporting and document creation.	KDS 12.3	Basic templates exist, but they are not universally used.	Mobils alliance esyllinomeser.	15.12.2021

4- INFORMATION AND COMMUNICATION

Standard No	Requirement	Current Situation	Eylem Code / No	Orgination Eylem / No	Action Taken	Terminate Table
KIS 1.1	KİS 1.1: Information and data must be up-to-date, accurate, complete, accessible, and in conformity with confidentiality and security principles.					
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INTERNAL CONTROL COMPLIANCE REPORT - 5- MONITORING

Standard Code No.	Public Internal Control Standard and General Requirement	Current Situation	Action Code No.	Forecasted Action or Actions	Actualized Action	Completion Date
KİS 17	**Evaluation of Internal Control:** Administrations should evaluate the internal control system at least once a year.					
KİS 17.1	The internal control system should be evaluated by performing continuous monitoring or a special evaluation, or by using both methods together.	Our Faculty Internal Control Monitoring and Evaluation Commission has been established.	KİS 17.1.1	Evaluation will be performed twice a year (June-December) by our Faculty Internal Control Monitoring and Evaluation Commission, and th prepared report will be submitted to the Faculty and Upper Management.	The forecasted action is being implemented.	Continuous, 2 times a year.
KİS 17.2	A process and method should be determined for identifying, reporting, and taking necessary precautions regarding deficient areas and unsuitable control methods of internal control.	Our Faculty Internal Control Monitoring and Evaluation Commission has been established.	KİS 17.2.1	Processes and methods will be determined for taking corrective precautions regarding deficiencies, errors, irregularities, and unsuitable control methods detected in the reports prepared as a result of monitoring and evaluation of internal audit reports.	In case there is personnel leaving their position, it is ensured that they prepare a report including the status of their work or operations and the necessary documents, and give this report to the newly assigned personnel.	Continuous, 2 times a year.
KİS 17.3	Participation of the administration's units should be ensured in the evaluation of internal control.	Representation of all units of our Faculty is ensured in the monitoring and evaluation of the internal control system.	KİS 17.3.1	A general evaluation of internal control at the Faculty level will be performed, ensuring the participation of decision-making and managerial personnel of units under the coordination of Internal Control Monitoring and Evaluation.	Reasonable assurance has been provided.	31.12.2021
KİS 17.4	In evaluating internal control, managers' opinions, requests, and complaints of individuals and/or administrations, and reports prepared as a result of internal and external audits should be taken into account.	Laws No. 5018 and 5436, the Regulation on the Principles and Procedures for the Work of Internal Auditors, Internal Audit Standards, Internal Audit Guide, Internal Control Action Plan Communiqué Preparation Guide are taken as basis in internal control practices.	KİS 17.4.1	In the reports to be prepared by the Internal Control Monitoring and Evaluation Commission, managers' opinions, requests and complaints of individuals and or administrations, and reports prepared as a result of internal and external audits will be taken into account. Suggestion and complaint boxes will be created for this purpose. The evaluations in these suggestion and complaint boxes will also be taken into account in the meetings to be organized.	Reasonable assurance has been provided.	Continuous, 2 times a year.
KİS 17.5	The precautions to be taken as a result of evaluating internal control should be determined and implemented within the framework of an action plan.	Laws No. 5018 and 5436, the Regulation on the Principles and Procedures for the Work of Internal Auditors, Internal Audit Standards, Internal Audit Guide, Internal Control Action Plan Communiqué and Preparation Guide are taken as basis in internal	KİS 17.5.1	Precautions to be taken in the internal control evaluation reports to be prepared by the Board will be determined, and our Faculty action plan will be prepared within the framework of these precautions.	Internal control evaluation report will be presented to the dean's office.	Continuous, 2 times a year.
KİS 18	**Internal Audit:** Administrations should provide a functionally independent internal audit activity.					
KİS 18.1	Internal audit activity should be conducted in compliance with the standards determined by the Internal Audit Coordination Board.	No action is forecasted since reasonable assurance is provided.	KİS 18.1.1	No action is forecasted since reasonable assurance is provided.	Reasonable assurance has been provided.	Continuous
KİS 18.2	An action plan containing precautions deemed necessary to be taken by the administration as a result of internal audit should be prepared, implemented, and monitored.	No action is forecasted since reasonable assurance is provided.	KİS 18.2.1	An action plan will be prepared for the precautions forecasted within the scope of the conducted internal audit activity, implemented, and monitoring activity will be performed.	Reasonable assurance has been provided.	31.12.2021