1- CONTROL ENVIRONMENT

Standard Code No	Internal Control Standard and General Requirements	Current Situation	Action Code No	Planned Actions or Actions	Implemented Action	Completion Date
KOS1	**Ethical Values and Integrity: Personnel should be made aware of the rules that govern personnel conduct.**					
KOS 1.1	**The internal control system and its operation should be owned and supported by managers and staff.**	**Our faculty has established an internal control system and it has started to be implemented in all departments. Information meetings are held under the coordination of the internal control monitoring and evaluation commission for the action plan aimed at compliance with the Public Internal Control Standards.**	KOS 1.1.1	**For the development of the Internal Control System, at the unit level, at least two meetings will be held each year (June and December), and the Internal Control Assessment Report prepared at the meeting will be submitted to the top executive. The prepared plan and assessment report will be communicated to all relevant parties and responsible persons involved in the process.**	**A meeting was held on 22.06.2020, and the decisions will be communicated to the dean's office.**	15.12.2021
KOS 1.2	**The administrators of the institution should set an example to staff in the implementation of the internal control system.**	**Our faculty managers carry out control activities in accordance with the law and the applicable legislation and direct their personnel according to the current situation.**	KOS 1.2.1	**During the implementation of the internal control system by unit managers, first of all, they will provide guidance in carrying out activities and transactions in accordance with laws and regulations, while also ensuring that their subordinates maintain exemplary attitudes and behavior. Within this scope, unit managers will hold meetings at least twice a year to ensure that all personnel adopt, learn, and implement the internal control standards in their respective units.**	**The action plan has been published on our faculty's website, and it has been determined that no meeting regarding the matter was held at our faculty. It is recommended that a meeting be held in the first week of September and the first week of December.**	15.12.2021
KOS 1.3	**Ethical rules must be known and complied with in all activities.**	**An Ethics Committee has been established in our faculty, and ethics-related information has been provided to academic and administrative staff.**	KOS 1.3.1	**Information will be provided about the orientation program for academic and administrative staff who have started a new duty in the unit, as well as the principles related to ethical conduct principles in in-service trainings within the institution.**	**Upon starting the position, the Higher Education Institutions' ethical conduct principles were notified to the employee against signature.**	**Continuously**
KOS 1.4	**In activities, honesty, transparency, and accountability must be ensured.**	**With regard to our faculty's financial activities, since 2019 the principles of honesty, transparency, and accountability are applied. Within this scope, the activity report, strategic plan, and performance programs are published on the faculty's website.**	KOS 1.4.1	**Honesty, transparency, and accountability in activities have been ensured and will be monitored annually. Annual activity reports will be prepared; in line with performance indicators, the Faculty's performance will be evaluated annually and announced on the Faculty website.**	**The activity report has been published on the website. Data for the six-month performance evaluation has been requested from the units of our faculty. With the new notifications to be received by the end of the year, the final evaluation will be made by January 15, 2021.**	15.01.2021
KOS 1.5	**Personnel of the administration and those served must be treated fairly and equally.**	**Our faculty staff continue their services in accordance with the current legal arrangements, and while performing their duties they act in line with the general rules of conduct for both the staff and the individuals receiving the services.**	KOS 1.5.1	**Thoughts of staff and those receiving services will be measured by using methods such as a petition—complaint box. In addition, solutions will be produced for the problems of all service users through the "Contact Us" form created on our Faculty website.**	**Suggestion boxes have been placed in appropriate locations in our faculty, but no feedback has been received. In addition, meetings were held with the staff to evaluate requests and suggestions.**	**Every 3 months**
			KOS 1.5.2	**Information and results obtained through methods such as a petition—complaint box will be evaluated, and necessary measures will be taken.**	**It has been determined that no requests have come in through the suggestion and request box.**	**Every 3 months**
KOS 1.6	**All information and documents regarding the administration's activities must be accurate, complete, and reliable.**	**All information and documents regarding our faculty's activities are accurate, complete, and reliable. Since the information and documents are produced through the University Information Management System, controls are performed via the signature (paraf) mechanism provided by the system to prevent errors.**	KOS 1.6.1	**The Internal Control Assurance Statement annexed to the Unit Activity Report, which pledges that the administration's activities are carried out effectively and efficiently, will be signed by the Head of Expenditure/Financial Services Unit Manager and announced to the public.**	**The attached Internal Control Assurance Statement of the 2019 Unit Activity Report has been signed by the Spending Officer and published on our website. The attached Internal Control Assurance Statement of the 2020 Unit Activity Report will be signed by the Spending Officer and published in January 2021.**	15.01.2021
KOS2	**Mission, organizational structure, and duties: The administrations' missions and the duty descriptions of units and personnel must be determined in writing, communicated to the personnel, and an appropriate organizational structure must be established within the administration.**					
KOS 2.1	**The administration's mission must be determined in writing, communicated, and ensured that it is adopted by the personnel.**	**Our Faculty's mission has been identified at the institutional level; it has been included in the orientation training of academic and administrative staff. It is stated in the strategic plan of the staff orientation guide and in the activity report, and has been announced through our website. In addition, at least once a year, a mission and vision information email is sent to our Faculty staff's institutional email addresses.**	KOS 2.1.1	**The same approach will be followed in the update studies as well.**	**An email was sent in May and June.**	15.12.2020
KOS 2.2	**In order to ensure the realization of the mission, the duties to be carried out by the administration's units and sub-units must be defined in writing and communicated.**	**The duties have been defined in writing and notified to all staff. In addition, the process has been completed in an objective manner by addressing duty definitions on our Faculty's website.**	KOS 2.2.1	**Our Faculty will notify newly recruited personnel in writing of the duties of their units and subunits.**	**After the orientation trainings for newly assigned staff, job descriptions are notified.**	15.12.2020
KOS 2.3	**A duty allocation chart covering personnel's duties in the administration units and the authorities and responsibilities related to these duties must be prepared and communicated to the personnel.**	**Definitions of authority and responsibility regarding staff duties have been established, and task assignments have been communicated to the relevant personnel.**	KOS 2.3.1	**By reviewing the current job descriptions, preparing the duty assignment chart for newly arrived personnel, personnel with job changes, or personnel whose managers have changed, and having it signed by the personnel and the unit manager, it will be added to the personnel file. In addition, the necessary updates will be made via the website.**	**Due to the administrative personnel starting a new position, a change in duties was made, and it was recorded in minutes through a meeting. Necessary updates were made on the website.**	**Continuously**
KOS 2.4	**The organization chart of the administration and its units must be in place, and accordingly, a functional distribution of duties must be determined.**	**Organizational charts have been created at the institutional and department level in our Faculty. The distribution of duties for staff has been determined in an equal and fair manner.**	KOS 2.4.1	**Our faculty's current organization charts will be reviewed and revised when necessary. If a new department is established, the necessary organization charts will be created. In addition, workload analyses of the units will be conducted and the duty assignment charts will be updated.**	**No changes were made to the organization chart of our faculty.**	15.12.2021
KOS 2.5	**The organization structure of the administration and its units, the distribution of basic authority and responsibilities, accountability, and the appropriate reporting relationships must be reflected.**	**The organizational structure of our Faculty and its units, the distribution of basic authority and responsibilities, are formed and maintained within the framework of the applicable laws, regulations, and directives.**	KOS 2.5.1	**The organizational structure of our faculty and its units will be reviewed every year in terms of the distribution of basic authority and responsibilities, ensuring accountability. Duty assignments will be updated every year and announced on the website.**	**No changes were made in the distribution of duties.**	15.12.2021

KOS 2.6	The administration's managers must define and communicate to staff the procedures relating to sensitive roles in carrying out activities.	In the units, sensitive duties have not yet been identified, and related procedures have not been issued. Sensitive duties will be determined at the Faculty level after evaluation within the scope of internal control.	KOS 2.6.1	What sensitive duties are will be determined by the unit managers of our faculty, and an appropriate rotation policy will be established for these duties.	The planned action has been completed and has been announced on the website.	15.12.2021
			KOS 2.6.1	Procedures regarding sensitive duties will be identified and announced to the personnel. A Faculty Sensitive Duty Inventory will be created.	The planned action has been completed and has been announced on the website.	15.12.2021
KOS 2.7	Managers at all levels must establish mechanisms to monitor the results of assigned tasks.	Since document and information flow in our University and Faculty is carried out through the UBYS, administrators ensure the monitoring of their duties through the system and hierarchical controls.	KOS 2.7.1	Managers need to have the tracking program integrated in order to be able to monitor whether the tasks assigned via UBYS are carried out.	The planned action has been completed and has been announced on the website.	15.12.2021
KOS3	Staff competency and performance: Administrations must ensure alignment between staff competency and their duties and take measures to assess and improve performance.					
KOS 3.1	Human resources management should be aimed at ensuring the achievement of the administration's objectives and goals.	It is aimed that human resources management will be carried out to improve the administration's objectives and targets; when managing human resources, an effort is made to distribute work equally and fairly in light of laws and regulations.	KOS 3.1.1	In our unit, personnel needs will be determined, and the newly appointed personnel will be given orientation training about the unit they will work in, including its operation, duties, and responsibilities. Every year, staff needs analysis will be conducted and in-service trainings will be held to improve the personnel's adequacy, aimed at achieving our faculty's purposes and targets.	Compliance training is provided. A needs analysis has been carried out for in-service training for administrative staff and has been submitted to the Personnel Department. For academic staff, needs have been identified in the academic general assembly, and trainings are provided by our Faculty and our University.	Ongoing
KOS 3.2	The administration's managers and staff should have the knowledge, experience, and ability to carry out their duties effectively and efficiently.	In our faculty, they effectively and efficiently convey the knowledge and experience they use to carry out management and staff duties. Generally, when assigning duties, the staff's experience, knowledge, and accumulated know-how, as well as personal characteristics, are taken into account. Issues in which staff are insufficient or lack competence are identified by unit managers, and training is planned accordingly.	KOS 3.2.1	It will be requested that training be planned from other units for the missing parts, so that our faculty staff can be encouraged to have the necessary information, experience, and skills to carry out their duties in the best way.	The in-service training requests for which needs have been determined have been submitted to the Personnel Department.	Ongoing
KOS 3.3	Professional competence should be given importance, and the most suitable personnel should be selected for each duty.	A general requirement in our faculty is that the staff assigned to their units have the professional competence necessary for the job, and that training related to this is provided.	KOS 3.3.1	Minimum qualification criteria will be established for the duties in our faculty units, and suitable personnel will be assigned in line with these criteria. The current staff workload will also be taken into account when assigning personnel.	Appropriate duties are assigned to the staff of our faculty according to their units.	Continuous
KOS 3.4	When hiring personnel and enabling them to advance and be promoted in their positions, the principle of merit should be followed, and individual performance should be taken into account.	At our faculty, the recruitment of staff and their promotion in service are carried out by our University's Directorate of Personnel, in accordance with the relevant provisions of the legislation.	KOS 3.4.1	The staff's performance will be evaluated according to objective criteria determined in accordance with the faculty's overall targets. The staff's working and performance levels will be closely monitored. The principle of merit will be considered in recruitments and promotions in duty; if necessary, appointments will be carried out through promotion exams.	The intended action has been completed.	Continuous
KOS 3.5	Training needs required for each duty should be determined; training activities to address these needs should be planned and carried out every year; and they should be updated when necessary.	At our faculty, in-service training activities are not conducted for each position. As a result of needs analyses, in-service training activities are carried out on the necessary topics.	KOS 3.5.1	The training needs of our faculty staff will be planned annually by the relevant units in line with surveys, analyses, and observations to be conducted. Based on the evaluations to be carried out as a result of the implementation, training will be continued with the aim of keeping knowledge up to date.	A needs analysis has been carried out for in-service training for administrative staff and has been submitted to the Personnel Department. For academic staff, needs have been identified in the academic general assembly, and trainings are provided by our Faculty and our University.	Continuous
KOS 3.6	The competence and performance of personnel should be assessed by their respective managers at least once a year, and the results of the assessments should be discussed with the personnel.	The competence and performance of the current staff in our faculty are evaluated and discussed by the manager to whom they are bağlı, within the framework of the relevant legislation.	KOS 3.6.1	It will be ensured that the measurement of staff competence and performance is carried out according to objective criteria, in line with the performance indicators specified in the faculty's strategic plan.	The activity report has been published on the website. Data for the 6-month performance evaluation has been requested from the units of our faculty. With the new notifications to be received at year-end, the final evaluation will be completed by January 15, 2021.	15.01.2021
KOS 3.7	Based on performance evaluations, measures should be taken to improve the performance of personnel whose performance is found to be insufficient, and incentive/recognition mechanisms should be developed for personnel who demonstrate high performance.	There is a Bartın University Awards Directive.	KOS 3.7.1	Based on the performance evaluation, it is planned to improve staff considered insufficient through training, or to make a change in their assignment.	On January 15, 2021, academic and administrative staff will have their performance evaluations conducted and will be awarded in the academic general assembly where this will take place.	15.12.2020
KOS 3.8	Major matters related to human resources management, such as staffing, reassignment, appointments to higher positions, training, performance evaluation, and personnel rights, should be determined in writing and communicated to the personnel.	Important matters related to human resources management, such as staffing, transfers, appointments to higher positions, training, performance evaluation, and personnel rights, are handled within the framework of legal regulations.	KOS 3.8.1	Changes and regulations made in the personnel legislation will be announced to units and personnel via the website and a written notice.	The intended action is being carried out.	15.01.2021
KOS4	Delegation of Authority: In administrations, the scope of authority and the limits of the delegation of authority must be clearly defined and notified in writing. Delegation of authority should be carried out by taking into account the importance and risk of the delegated authority.					
KOS 4.1	Signature and approval authorities in workflow processes must be determined and communicated to staff.	No action is envisaged since reasonable assurance is provided.	KOS 4.1.1	Since adequate assurance is provided, no action is envisaged.	Reasonable assurance has been provided.	No action is planned as reasonable assurance has been provided.
KOS 4.2	Delegations of authority must be determined in writing in a way that shows the scope of the delegated authority, within the framework of the principles set by the senior manager, and must be communicated to the relevant parties.	No action is envisaged, since reasonable assurance is provided.	KOS 4.2.1	Since adequate assurance is provided, no action is envisaged.	Reasonable assurance has been provided.	No action is planned as reasonable assurance has been provided.
KOS 4.3	The delegation of authority must be consistent with the importance of the delegated authority.	No action is envisaged, since reasonable assurance is provided.	KOS 4.3.1	Since adequate assurance is provided, no action is envisaged.	Reasonable assurance has been provided.	No action is planned as reasonable assurance has been provided.
KOS 4.4	The personnel to whom authority is delegated must have the information, experience, and capabilities required for the position.	No action is envisaged, since reasonable assurance is provided.	KOS 4.4.1	Since adequate assurance is provided, no action is envisaged.	Reasonable assurance has been provided.	No action is planned as reasonable assurance has been provided.
KOS 4.5	The personnel to whom authority is delegated must provide the delegating authority with information at certain times regarding the use of the authority, and the delegating authority must seek out this information.	No action is envisaged, since reasonable assurance is provided.	KOS 4.5.1	Since adequate assurance is provided, no action is envisaged.	Reasonable assurance has been provided.	No action is planned as reasonable assurance has been provided.

2- RISK ASSESSMENT

Standard Code No	Internal Control Standard and General Requirements	Current Situation	Action Code No	Planned Action or Actions	Realized Action	Completion Date
RDS5	**Planning and Programming: Administrations must create and announce their plans and programs, which include their objectives, targets, and indicators, as well as the resources they need to achieve them, and ensure that their activities comply with the plans and programs.**					
RDS 5.1	**Administrations must prepare strategic plans using participatory methods in order to establish their mission and vision, determine strategic objectives and measurable targets, and measure, monitor, and evaluate their performance.**	**Within the scope of our Faculty's Strategic Plan, the work carried out has been conducted with broad participation.**	RDS 5.1.1	**The prepared strategic plan will be updated at the times stipulated by the legislation.**	**The Nursing Department's strategic plan has been prepared. Within June, the commission will evaluate the 6-month realization status of the strategic plan performance indicators.**	15.01.2021
RDS 5.2	**Administrations must prepare a performance program that includes the program, activities, and projects they will carry out, the resource needs for them, and their performance targets and indicators.**	**It is to prepare a performance program that includes performance targets, indicators, and the resource requirements for them, in line with the purposes and objectives stated in our Faculty's Strategic Plan.**	RDS 5.2.1.	**A performance program will be prepared that shows the performance targets and programs related to the activities and projects carried out in our faculty, as well as the resource needs for them.**	**The 2021–2023 investment budget proposals have been submitted to the Office of the Rector.**	15.01.2021
RDS 5.3	**Administrations must prepare their budgets in accordance with their strategic plans and performance programs.**	**All budget work is prepared by taking the Strategic Plan into account.**	RDS 5.3.1	**Our Faculty Performance Program will be implemented in line with this principle, and it will be ensured that the purposes and targets in the Strategic Plan are aligned with the projects and procurements carried out in the Faculty.**	**The planned action is being carried out.**	15.01.2021
RDS 5.4	**Managers must ensure that the activities are carried out in accordance with the objectives and targets determined by the relevant legislation, strategic plan, and performance program.**	**Our faculty carries out its activities in line with the duties and responsibilities assigned to it by the relevant legislation and within the framework of the Strategic Plan, Performance Program, and Institutional Budget. In addition, our faculty has a Measurement and Evaluation Commission.**	RDS 5.4.1	**Every year, the Faculty's Activity Reports will be prepared, sent to the Strategy Development Department, and announced on the website.**	**The 2019 Unit Activity Report has been published on our website. The 2020 Unit Activity Report will be published in January 2021.**	15.01.2021
RDS 5.5	**Managers should set specific targets in line with the administration's objectives within the scope of their duties and communicate them to their personnel.**	**Key indicators have been set in the unit's strategic plan. The unit's strategic plan has been published on the website.**	RDS 5.5.1	**Work will continue in line with the goals and objectives in the strategic plan.**	**Based on the 6-month strategic plan implementation report, a decision will be made regarding the status of the action being carried out.**	31.12.2020
RDS 5.6	**The objectives of the administration and its units must be specific, measurable, achievable, relevant, and time-bound.**	**When preparing the performance program, the objectives were determined in accordance with the strategic plan in such a way that they are specific, measurable, achievable, relevant, and time-bound.**	RDS 5.6.1	**Unit managers will assess their unit performance targets within the scope of the strategic plan and unit performance, and will inform them by announcing their own unit performance targets on the website.**	**Based on the 6-month strategic plan implementation report, a decision will be made regarding the status of the action being carried out.**	31.12.2020
RDS6	**Identification and assessment of risks: Administrations should, in a systematic manner, conduct analyses, identify internal and external risks that could prevent the achievement of their purposes and objectives, assess them, and determine the measures to be taken.**					
RDS 6.1	**Each year, administrations should systematically identify risks relating to their purposes and objectives.**	**When determining the purpose and objectives in our faculty, the participation of the managers and all staff is ensured, and studies are carried out for potential risks that may arise.**	RDS 6.1.1	**Necessary measures will be taken in accordance with the risk directive that the University will prepare.**	**There is no risk directive prepared by the university.**	31.12.2020
RDS 6.2	**The likelihood of risks occurring and their potential impacts must be analyzed at least once a year.**	**When determining the purpose and objectives in our faculty, the participation of the managers and all staff is ensured, and studies are carried out for potential risks that may arise.**	RDS 6.2.1	**In line with the risk directive that the University will prepare, the risks that would prevent the realization of the objectives and targets in our Faculty's performance programs, along with their likelihood and potential impacts, will be analyzed at least once per year.**	**There is no risk directive prepared by the university.**	31.12.2020
RDS 6.3	**Action plans should be prepared by determining the measures to be taken against risks.**	**Measures to be taken within the scope of the risk directive will be determined.**	RDS 6.3.1	**The likelihood and potential impacts of risks related to our Faculty's objectives and targets will be reported according to their level of importance, recommendations and measures to address the risks will be communicated, and an Action Plan will be prepared.**	**There is no risk directive prepared by the university.**	31.12.2020

3- CONTROL ACTIVITIES

Standard Code No	Internal Control Standard and General Requirements	Current Situation	Action Code No	Planned Actions or Actions	Actual Action	Completion Date
KFS7	**Control strategies and methods: Administrations should determine and implement control strategies and methods that are intended to achieve their objectives and are suitable for addressing risks.**					
KFS 7.1	**Appropriate control strategies and methods for each activity and risks (regular review, control through sampling, comparison, approval, reporting, coordination, verification, analysis, authorization, supervi-sion, examination, monitoring, etc.) should be determined and implemented.**	**Appropriate control strategies and methods have not been defined for each activity and its risks.**	KFS 7.1.1	**It will carry out the work of the Risk Identification and Assessment Team for monitoring, comparing, analyzing, and reporting the processes and risks. The team will prepare these studies into reports and submit them to the Dean's Office.**	**After the risk directive is prepared by the university, a Risk Identification and Assessment Team will be established.**	15.12.2021
KFS 7.2	**Controls, where necessary, should also include pre-transaction controls, process controls, and post-transaction controls.**	**Processes controls are carried out based on the Public Financial Management and Control Law numbered 5018, the Public Procurement Law numbered 4734, the Higher Education Law numbered 2547, the Personnel Law numbered 2914, and the Procedures and Principles regarding Internal Control and Pre-Financial Control. In addition, necessary arrangements are made and measures are taken by taking into account the recommendations and findings presented in the Internal Audit and Court of Accounts reports.**	KFS 7.2.1	**It will be checked whether our faculty's activities are carried out in accordance with the workflow charts. Necessary measures will be taken regarding processes where deficiencies are identified.**	**The planned action is being carried out.**	31.12.2021
KFS 7.3	**Control activities should include the periodic monitoring of assets and ensuring their security.**	**Control activities for the periodic control and security of assets are carried out within the framework of the existing legislation. The compatibility of the assets guaranteed by the current legislation with our university's LYS system is also ensured.**	KFS 7.3.1	**Within the periods determined according to need and legislation, and by taking into account records and documents (such as accounting records and fixed asset records), asset-safeguarding determinations and counts will continue to be carried out to ensure the security of assets.**	**Counting procedures have been completed and the required labeling has been done. The safety of assets has been ensured.**	**At regular inter-vals / Ongoing**
KFS 7.4	**The cost of the specified control method should not exceed the expected benefit.**	**With the control methods established in our unit, achieving objectives and targets at the most appropriate cost is ensured.**		**No action is envisaged since reasonable assurance is provided.**	**Reasonable assurance has been provided.**	
KFS8	**Establishing and documenting procedures: Administrations should prepare the written procedures and regulations related to these areas that are necessary for their activities and for financial decisions and transactions And should update them and make them available to relevant personnel.**					
KFS 8.1	**Administrations should establish written procedures for their activities regarding financial decisions and transactions.**	**Activities and financial decisions and transactions are carried out in accordance with the Law numbered 5018 and the budget laws.**	KFS 8.1.1	**Control activities will be carried out in accordance with the process flowcharts to be prepared by our University in order to define the processes that our Faculty implements and needs.**	**The planned action is being carried out.**	15.12..2021
KFS 8.2	**Procedures and related documents should cover the stages of initiating, implementing, and concluding the activity or the financial decision and transaction.**	**Activities and financial decisions and transactions are carried out in accordance with Law No. 5018 and the budget laws.**	KFS 8.2.1	**Procedures will be carried out in accordance with the process manual that our University will prepare.**	**Reasonable assurance was not provided during the 6-month period.**	15.12.2021
KFS 8.3	**Procedures and related documents should be current, comprehensive, compliant with legislation, and understandable by the relevant personnel And should be accessible.**	**Information, documents, and records are kept up to date and are available on our university's website.**	KFS 8.3.1	**Procedures will be published on our faculty's website to make them easier to access, and their currency will be ensured.**	**The planned action is being carried out.**	15.12.2021
KFS9	**Segregation of duties: To reduce the risks of error, deficiencies, mistakes, irregularities, and corruption, the tasks of approving, implementing, recording, and controlling activities and financial decisions and transactions should be allocated among staff.**					
KFS 9.1	**For each activity or financial decision and transaction, the duties of approval, implementati-on, recording, and control should be assigned to different people.**	**Approval, implementation, recording, and control duties for each activity or financial decision and transaction are assigned to different individuals.**	KFS 9.1.1	**The procedure will be carried out, implemented, and controlled in such a way that self-auditing is ensured in accordance with workflow charts and legislation. Mutual checking and balancing will be ensured. Based on the principle that our faculty will prepare Duty Assignment Charts by having different personnel perform the control duties regarding approval, implementation, recording of transactions, they will do so.**	**Reasonable assurance could not be provided due to staff shortages.**	**Ongoing**
KFS 9.2	**In administrations where the principle of separation of duties cannot be fully applied due to insufficient staffing, managers must be aware of risks and take the necessary precautions.**	**Our university's administrators take care to act in accordance with the principle of separation of duties.**	KFS 9.2.1	**If it is not possible to assign different personnel for the duties of approving, implementing, recording, and controlling an activity or financial decision and transaction, the unit managers will take the necessary measures to reduce the risks that would be encountered. If there is an insufficient number of personnel, personnel will be requested.**	**The planned action is being carried out.**	**Continuous**
KFS10	**Hierarchical controls: Managers should systematically check that business and transactions comply with procedures.**					
KFS 10.1	**Managers should carry out the necessary controls to ensure that procedures are applied effectively and continuously.**	**Administrators carry out checks to determine whether procedures are implemented effectively and continuously.**	KFS 10.1.1	**Whether work and transactions are carried out in accordance with workflow charts and procedures will be continuously monitored by managers.**	**The planned action is being carried out.**	**Continuous**
KFS 10.2	**Managers should monitor and approve the staff's work and transactions, and issue the necessary instructions to remedy errors and irregularities.**	**Administrators provide the relevant staff with the necessary instructions to remedy errors and irregularities identified by staff in their work and transactions.**	KFS 10.2.1	**Managers will monitor the staff's work and procedures at periodic intervals and report the deficiencies they identify to the relevant staff member, and will ensure that information meetings and in-service trainings are provided to eliminate the deficiencies.**	**No negative situations have been identified by the managers.**	**Continuous**
KFS11	**Continuity of Activities: Administrations should take the necessary measures to ensure the continuity of activities.**					
KFS 11.1	**Against causes that affect the continuity of activities, such as insufficient staff, temporary or permanent reassignment from duty, transition to new information systems, changes in methods or legislation, and extraordinary circumstances, the necessary measures should be taken.**	**It has been determined by our units which activities are the responsibility of which personnel and which personnel will take over in their place.**	KFS 11.1.1	**In cases such as a transition to new information systems, the existence of changes in methods, and amendments to legislation, information and training activities will be carried out.**	**It has been determined that information and training activities were carried out to manage classes and protect staff from the illness due to COVID-19.**	**Continuous**
KFS 11.2	**In necessary cases, substitute staff should be assigned in accordance with proper procedure.**	**Due to insufficient staffing in our faculty, assignments are made appropriately by way of proxy authority in line with the proxy arrangement.**	KFS 11.2.1	**In cases where it is not possible to appoint personnel to the positions being carried out on a substantive basis, deputy personnel will be assigned in accordance with the personnel legislation.**	**The planned action is being carried out.**	**Continuous in case of power of attorney**
KFS 11.3	**It should be ensured by the manager that staff who have left their duty prepare a report including the status of their work or transactions and the necessary documents, and provide this report to the assigned staff.**	**No action was taken since there was no staff member who left their position.**	KFS 11.3.1	**Managers will ensure that the personnel who are leaving the post submit to the unit manager the work and procedures they have carried out, as well as the work they have not completed or plan to carry out, to ensure the flow of information/documents between the outgoing personnel and the other personnel who will take over. After reviewing the report in question, the unit manager will provide it to the personnel to be assigned.**	**The planned action is not being carried out.**	**Continuous in case of changes in assignment**
KFS12	**Information systems controls: Administrations must develop the necessary control mechanisms to ensure the continuity and reliability of information systems.**					
KFS 12.1	**Controls that will ensure the continuity and reliability of information systems must be identified in writing and implemented.**	**Data entry and information entry are carried out in coordination with our Unit and the University's Information Technology Department. Authorizations have been established for data and information entry, and a system has been put in place to prevent unauthorized persons from interfering with the information.**	KFS 12.1.1	**Checks will be carried out in cooperation with the Information Technology Department.**	**Reasonable assurance has been provided.**	**Continuous**
KFS 12.2	**Authorizations should be established regarding data and information input into the information system, and access to them; mechanisms should be put in place to prevent, detect, and enable the correction of errors and irregularities.**	**No action is required, as reasonable assurance is provided.**	KFS 12.2.2	**In cooperation with the Information Technology Department, authorizations will be made regarding data and information entry into the Information System and access to them, and it will be ensured that errors and irregularities are prevented, detected, and corrected.**	**Necessary authorizations have been made, and no interrup-tions have been identified.**	**Continuous**
KFS 12.3	**Administrations should develop mechanisms to ensure information technology governance.**	**No action is required, as reasonable assurance is provided.**	KFS 12.2.3	**Because sufficient assurance is provided, no action is envisaged.**	**Since reasonable assurance has been provided, no action is planned.**	**No action is envisaged as adequate assurance is provided.**

4- INFORMATION AND COMMUNICATION

Standard Code No	Public Internal Control Standard and General Requirements	Current Situation	Action Code No	Planned Action or Actions	The Action That Took Place	Completion Date
BIS13	**Information and communication: Administrations must have an appropriate information and communication system in order to monitor the performance of their units and employees, ensure that decision-making processes function properly, and achieve effectiveness and satisfaction in service delivery.**					
BIS 13.1	**Administrations must have an effective and continuous information and communication system covering horizontal and vertical internal communication as well as external communication.**	**Our faculty's internal and external communication is carried out via the UBYS system. In order to achieve effectiveness and success in communication within and outside the institution, the mission, vision, job descriptions, business process flowcharts, relevant legislation regarding the unit, activities, and contact information are announced on the website.**	BİS 13.1.1	**By including the newly recruited staff in the existing email groups, an effective and continuous information and communication network within the unit will be maintained. Our website will be kept up to date.**	**Active communication is maintained through various channels such as academic boards, advisory boards, Faculty Administration and Faculty Boards, and social media channels. The website has been found to be up-to-date.**	31.12.2020
BIS 13.2	**Managers and staff must be able to access, in a timely manner, the necessary and suffcient information required to carry out their duties.**	**Correspondence from our faculty is carried out through the UBYS system, so that the correspondence can be accessed as soon as possible. Financial information and documents can be accessed through information systems such as the KBS, MYS, and e-budget established by the Ministry of Finance.**	BİS 13.2.1	**To establish a tracking system via the UBYS system, contact the Information Technology Department Directorate.**	**The planned action is being carried out.**	31.12.2020
BIS 13.3	**The information must be accurate, reliable, complete, usable, and understandable.**	**The information prepared and published in our faculty is ensured to be understandable in accordance with the legislation and also to be correct and reliable as of the time it is prepared.**	**BIS 13.3.1**	**Systematic updating of the available information will be carried out by the web commission at periodic intervals.**	**Reasonable assurances have been provided.**	31.12.2020
BIS 13.4	**Managers and relevant staff must be able to access, in a timely manner, other information regarding the implementation of the performance program and the budget, and the use of resources.**	**It is implemented through the Law No. 5018, the Budget Law, the General Communiqué on Those Authorized for Expenditure, the principles regarding the use of certain appropriations and expenditures, the allocation of budget appropriations of higher education institutions to units, the procedures and principles regarding attachment to and use of an appropriation remittance document, the e-budget, and the KBS system.**	**BIS 13.4.1**	**Senior Management will take measures to ensure that the relevant personnel can access, in a timely manner, other information regarding the implementation of the performance program and the budget, and the use of resources.**	**Reasonable assurances have been provided.**	31.12.2020
BIS 13.5	**The management information system must be designed to be able to produce the necessary information and reports that the administration needs and to provide opportunities for analysis.**	**Our University Management Information System has been in use since 2016 and is able to store and enable the reporting and analysis of information related to students and staff.**	**BIS 13.5.1**	**The University Information Management system used for students and our university's personnel may be developed, and the reports requested will be submitted to İzmir Katip Çelebi University upon request.**	**A report regarding vacant spots in elective courses outside the department was requested from İzmir Katip Çelebi University, and a positive response was received.**	15.01.2021
BIS 13.6	**Managers must communicate their expectations, within the scope of their duties and responsibilities, to the staff in line with the administration's mission, vision, and objectives.**	**Managers inform staff about the administration's mission, vision, and objectives, as well as their duties and responsibilities.**	**BIS 13.6.1**	**Newly recruited personnel will be informed in writing and electronically about their expectations, duties, and responsibilities within the framework of the mission, vision, and objectives defined in our University's strategic plan.**	**Reasonable assurances have been provided.**	31.12.2020
BIS 13.7	**The administration's horizontal and vertical communication system must ensure that staff can convey their evaluations, suggestions, and problems.**	**In our communication system, staff can easily submit suggestions and report problems. In addition, staff satisfaction levels are determined through UBYS satisfaction surveys.**	**BIS 13.7.1**	**To identify staff feedback, suggestions, and problems, a suggestion and complaint box, surveys, and face-to-face meetings will be conducted, and electronic resources will be utilized for such matters.**	**Reasonable assurances have been provided.**	15.01.2021
BIS14	**Reporting: The administration's objectives, targets, indicators, and activities, as well as the results, must be reported in accordance with the principles of transparency and accountability.**					
BIS 14.1	**Every year, administrations must publicly disclose their objectives, targets, strategies, assets, liabilities, and performance programs.**	**Unit Activity Reports prepared in line with the strategic plan are shared with the public on the website.**	**BIS 14.1.2**	**The strategic plans and activity reports outlining the aims, objectives, strategies, assets, and responsibilities of our faculty will continue to be made public through access to the faculty's website.**	**Reasonable assurances have been provided.**	15.01.2021
BIS 14.2	**Administrations must publicly disclose the results of the first six months of their budgets' implementation, the expectations and targets for the second half of the year, and their activities.**	**Since reasonable assurance is provided, no action is envisaged.**	**BIS 14.2.2**	**No action was foreseen as reasonable assurances were provided.**	**Reasonable assurances have been provided.**	**No action was foreseen as reasonable assurances were provided.**
BIS 14.3	**Activity results and evaluations must be shown in the administration's activity report and announced.**	**Since reasonable assurance is provided, no action is envisaged.**	**BIS 14.3.1**	**No action was foreseen as reasonable assurances were provided.**	**Reasonable assurances have been provided.**	**No action was foreseen as reasonable assurances were provided.**
BIS 14.4	**For the purpose of monitoring activities, a horizontal and vertical reporting network within the administration should be defined in writing, and the units and personnel should be informed about the reports that need to be prepared regarding their duties and activities.**	**Our faculty's unit activity report is prepared every year in accordance with the relevant legislation, with the participation of the departments of our faculty.**	**BIS 14.4.1**	**A horizontal and vertical reporting network will be established in writing across all units, ensuring oversight of activities. All units and personnel will be informed about the reports required regarding their duties and activities, both in writing and through organized meetings. Necessary work will be carried out within the scope of the data collection guidelines to be prepared by our university.**	**Reasonable assurances have been provided.**	15.01.2021
BIS15	**Records and filing system: Administrations should have a comprehensive and up-to-date system for recording, classifying, and filing all kinds of incoming and outgoing documents, including all work and transactions.**					
BIS 15.1	**The records and filing system should cover incoming and outgoing correspondence, including those in electronic media, as well as internal communications within the administration.**	**Record-keeping and storage documents are tracked through the University Information Management System. Accounting transactions are also tracked through information systems such as the KBS, MYS, and E budget, which are established by the Ministry of Finance.**	**BIS.15.1.**	**Reasonable assurances are provided, It will be monitored annually.**	**Reasonable assurances have been provided.**	**Reasonable assurances are provided, It will be monitored annually.**
BIS 15.2	**The records and filing system should be comprehensive and up-to-date, and should be accessible and trackable by managers and personnel.**	**Within the scope of our faculty staff's authority limits, the record-keeping and filing system is continuously updated and maintained in an accessible manner.**	**BIS.15.2.**	**The record-keeping and filing system will be monitored and reported to ensure it conforms to the standard file plan.**	**Reasonable assurances have been provided.**	31.12.2020
BIS 15.3	**The records and filing system should ensure the security and protection of personal data.**	**In the record-keeping and filing system, necessary measures have been taken to ensure the security of individuals' confidential information and documents.**	**BIS.15.3.**	**The security of confidential information and documents belonging to individuals will be monitored and reported in the record-keeping and filing system.**	**Reasonable assurances have been provided.**	31.12.2020
BIS 15.4	**The records and filing system should comply with the established standards.**	**Registration and filing are carried out in accordance with the provisions of the relevant legislation.**	**BIS.15.4.**	**The compliance of the record-keeping and filing system with legal regulations will be monitored.**	**Reasonable assurances have been provided.**	31.12.2020
BIS 15.5	**Incoming and outgoing documents must be recorded on time, classified in accordance with the standards, and preserved in line with the archiving system.**	**Incoming and outgoing correspondence received by our Faculty is processed in a timely manner, and classification is carried out and preserved in accordance with the standards.**	**BIS 15.5.1**	**Personnel working in the document unit will be provided with information and training on recording documents, classifying them according to standards, and preserving them in accordance with the archival system.**	**Reasonable assurances have been provided.**	31.12.2020
BIS 15.6	**An archiving and documentation system, compliant with the established standards, should be established to include the recording, classification, protection, and access of the administration's work and transactions.**	**In line with the standards determined by the Directorate of State Archives of the Presidency, all incoming and outgoing correspondence is recorded and monitored, and our Faculty maintains an archive both electronically and physically.**	**BIS.15.6.**	**Reasonable assurances are provided, It will be monitored annually.**	**Reasonable assurances have been provided.**	**Reasonable assurances are provided, It will be monitored annually.**
BIS16	**16. Reporting errors, irregularities, and corruption: Administrations should establish methods to ensure that errors, irregularities, and corruption are reported in a predetermined manner.**					
BIS 16.1	**Notification methods for errors, irregularities, and corruption should be determined and publicized.**	**Reporting procedures for errors, irregularities, and corruption shall be carried out within the framework of the procedures and principles specified in the legislation, and staff are informed about the legislation related to these arrangements.**	**BIS 16.1.1**	**Reporting of errors, irregularities, and corruption will be carried out in accordance with the procedures and principles specified in the legislation, and personnel will be informed about the relevant legislation through in-service training.**	**Articles 55, 56, 57, and 58 of Law No. 5018 on Public Financial Management and Control, Article 21 of Law No. 657 on Civil Servants, Law No. 3071 on the Exercise of the Right to Petition, the Regulation on Complaints and Applications of Civil Servants, the Procedures and Principles Regarding Internal Control and Preliminary Financial Control, and the Public Internal Control Standards Compliance Action Plan are covered during the information and compliance trainings.**	**Continually**
BIS 16.2	**Managers must conduct sufficient review of reported errors, irregularities, and corruption.**	**Within the procedures specified by the legislation, it is reported to the relevant and responsible units.**		**Managers will address reported errors, irregularities, and corruption within the framework of the law. They will evaluate the situation and take the necessary action.**	**No errors, irregularities, or corruption were detected.**	**Continually**
BIS 16.3	**No unfair or discriminatory treatment should be applied to personnel who report errors, irregularities, and corruption.**	**At our Faculty, staff who report errors, irregularities, and corruption are not subjected to unfair or discriminatory treatment.**	**BIS 16.3.1**	**Measures to be taken by managers to prevent unfair and discriminatory treatment of personnel who report errors, irregularities, and corruption will be determined and announced.**	**Necessary information is provided during the orientation training, and no errors, irregularities, or corruption have been detected.**	**Continually**

5- MONITORING

Standard Code No	Public Internal Control Standard and General Requirements	Current Situation	Action Code No	Planned Action(s)	Implemented Action	Completion Date
IS17	Assessment of internal control: Administrations must assess the internal control system at least once a year.					
IS 17.1	The internal control system must be assessed by performing continuous monitoring or a specific evaluation, or by using both methods together .	Our faculty's internal control monitoring and evaluation committee has been established.	IS 17.1.1	Our Faculty's Internal Control Monitoring and Evaluation Commission will conduct evaluations twice a year (June–December), and the prepared report will be submitted to the Faculty and the senior management.	The planned action is being carried out.	Continuously 2 times a year
IS 17.2	A process and method must be established for identifying, reporting, and taking the necessary measures regarding deficiencies in internal control and inappropriate control methods.	Our faculty's internal control monitoring and evaluation committee has been established.	IS 17.2.1	As a result of monitoring and evaluating internal audit reporting, procedures and methods will be determined regarding the taking of regulatory measures related to deficiencies, errors, irregularities, and inappropriate control methods identified in the prepared reports.	If staff are leaving their position, they should be required to prepare a report that includes the status of their work or transactions and the necessary documents, and ensure that this report is provided to the assigned staff member.	Continuously 2 times a year
IS 17.3	The participation of the administration's units in the assessment of internal control must be ensured.	Representation of all units of our faculty has been ensured in the monitoring and evaluation of the internal control system.	IS 17.3.1	Under the coordination of Internal Control Monitoring and Evaluation, participation of units and personnel in management positions will be ensured, and a general evaluation of internal control at the Faculty level will be carried out.	Reasonable assurance has been provided.	31.12.2021
IS 17.4	In assessing internal control, the opinions of managers, the requests and complaints of persons and/or the administrations, and the reports prepared as a result of internal and external audits must be taken into account.	Law No. 5018 and Law No. 5436, the Regulation on the Working Procedures and Principles of Internal Auditors, Internal Audit Standards, the Internal Audit Guide, the Internal Control Action Plan Communiqué, and the Preparation Guide are taken as basis in internal control practices.	IS 17.4.1	In the reports that the Internal Control Monitoring and Evaluation Commission will prepare, the opinions of administrators, the requests and complaints of individuals and/or authorities, and the reports issued as a result of internal and external audits will be taken into account. For this purpose, suggestion and complaint boxes will be established. At the meetings to be held, evaluations in these complaint and suggestion boxes will also be taken into account.	Reasonable assurance has been provided.	Continuously 2 times a year
IS 17.5	As a result of the assessment of internal control, the measures to be taken must be determined and implemented within the framework of an action plan.	Law No. 5019 and Law No. 5436, the Regulation on the Working Procedures and Principles of Internal Auditors, Internal Audit Standards, the Internal Audit Guide, the Internal Control Action Plan Communiqué, and the Preparation Guide are taken as basis in internal control practices.	IS 17.5.1	The measures to be taken will be determined in the internal control evaluation reports to be prepared by the Board, and within the framework of these measures, our Faculty's action plan will be prepared.	The internal control evaluation report will be submitted to the dean's office.	Twice a year, continuously
IS18	Internal audit: The administrations must ensure a functionally independent internal audit activity.					
IS 18.1	The internal audit activity must be carried out in accordance with the standards determined by the Internal Audit Coordination Board.	No actions were envisaged since reasonable assurance is provided.	IS 18.1.1	No action is envisaged, since adequate assurance is provided.	Reasonable assurance has been provided.	Continuously
IS 18.2	As a result of the internal audit, an action plan that includes the measures deemed necessary to be taken by the administration should be prepared, implemented, and monitored.	Since adequate assurance is provided, no action is anticipated.	IS 18.2.1	An action plan will be prepared and implemented for the measures envisaged within the ongoing internal audit activity, and a monitoring activity will be carried out.	Reasonable assurance has been provided.	31.12.2021