1- CONTROL ENVIRONMENT STANDARDS									
Standard Code No	Public Internal Control Standard and General Requirements	Current Situation	Action Code No	Planned Action or Actions	Responsible Unit or Working group Members	Collaboration to be Conducted Unit	Output/Result	Completion Date	Description
KOS1	Ethical Values and Integrity: Personnel should be made aware of the rules that govern staff conduct.								
KOS 1.1	The internal control system and its functioning must be owned and supported by the managers and staff.	At our faculty, an internal control system has been established and 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 for compliance with the Public Internal Control Standards. The members of the Internal Control Monitoring and Guidance Commission have been updated in 2022 by our faculty. The internal control system is supported by senior management.	KOS 1.1.1	With the aim of developing the Internal Control System, at the unit level, at least two (July and January) meetings will be held each year, and the Internal Control Assessment Report prepared at the meeting will be submitted to the senior management. The prepared plan and assessment report will be communicated to all relevant parties and those responsible in the process and will be made public on the unit website Announced.	Internal Control Monitoring and Guidance Commission	Strategy Development Department Directorate/Deanery/ Department Chairmanships	Meeting Minutes, meeting Images, Correspondence	31.06.2022	On 06.06.2022, the 6-month monitoring and guidance meeting Has been held, and the decisions will be communicated to the Dean's Office. (Monitoring and evaluation will be carried out in 6-month periods)
KOS 1.2	The administrators of the institution should set an example for the staff in the implementation of the internal control system.	Managers are determined in their approach to setting an example for the implementation of the system.	KOS 1.2.1	The monitoring and assessment meeting for the first 6 months has been held, and the decisions will be communicated to the Dean's Office.	Internal Control Monitoring and Guidance Commission	Strategy Development Department Directorate/Deanery/ Department Chairmanships	Meeting Minutes, Meeting images, Correspondence	Six Months Periods	On 06.06.2022, the 6-month monitoring and evaluation meeting has been held, and the decisions will be communicated to the Dean's Office.
KOS 1.3	Ethical rules must be known and adhered to in all activities.	At our university, newly appointed staff are required to sign the "Public Officials Ethics Contract" and it is kept in the staff's personnel records. Trainings on the Principles of Ethical Conduct for Public Officials are provided to our university's personnel through the Presidential Distance Education Gateway. At our faculty, the Ethics Committee continues its activities and The necessary ethical information is provided to academic and administrative staff.	KOS 1.3.1	Information will be provided regarding the adaptation program for academic and administrative staff who have started new duties in the unit and, in-service training given in the institution, on the principles of ethical conduct.	Dean's Office	Personnel Department Directorate / General Secretariat /Personnel Affairs Unit/Department Directorates	Meeting Visual /Meeting Minutes	31.12.2022	To the staff who have started their duties, Higher Education Institutions ethics Behavior principles in exchange for a signature Is being notified. The in-service training provided within the scope of in-service training is completed by all personnel.
KOS 1.4	Honesty, transparency, and accountability should be ensured in activities.	Our faculty applies the principles of honesty, transparency, and accountability regarding its financial activities. Within this scope, the activity report, strategic plan, and performance programs are published on the faculty's website.	KOS 1.4.1	Integrity, transparency, and accountability are ensured in activities, and they will be monitored annually. Annual activity reports will be prepared; in line with performance indicators, the Faculty's performance will be assessed annually and announced on the faculty website.	Dean's Office	Internal Control Monitoring and Guidance Committee	Report, Web Page Visual	31.06.2022 31.06.2023 31.06.2024	The 2022 activity report will be published on our website within the month of July.
		Our faculty's "Energy Data" and "Zero Waste Data" are recorded on a monthly, regular basis and reported to the Rectorate.	KOS 1.4.2	By ensuring the analysis and control of Energy Efficiency data, the Zero Waste System data will be monitored, and up-to-date waste reports will be entered into our University's automation system.	Dean's Office	Faculty Secretariat	Report	31.06.2022 31.06.2023 31.06.2024	Reasonable assurance Has been provided.
		Meeting the consumption and durable movable property requirements that our faculty needs and that the Departments request will be ensured.	KOS 1.4.6	By rationally planning the annual required quantities of the "Consumable Supplies" belonging to our Faculty and Departments, an optimal allocation will be ensured based on the relevant parameters (square meters, number of students, etc.) for the economical and effective use of the materials. Optimal inventory management will be provided to meet the needs.	Dean's office	Administrative and Financial Affairs Unit/Department Directorates	Report, Web Page Visual	31.06.2022 31.06.2023 31.06.2024	Reasonable assurance Has been provided.
KOS 1.5	Staff of the institution and those who receive services should be treated fairly and equally.	The general condition "The administration personnel and the people served should be treated fairly and equally" is monitored through surveys conducted for academic/administrative staff and for students.	KOS 1.5.1	This general provision will continue to be monitored through surveys to be conducted for academic and administrative staff as well as students. Using methods such as a Request–Complaint box, the opinions of the staff and those who receive the services will be measured. In addition, solutions will be produced for the problems of all service recipients through the "Contact Us" form created on our faculty's website.	Dean's office	Personnel Department Directorate / General Secretariat/Quality Coordinatorship	Survey Results	31.12.2023	Reasonable assurance Has been provided.

KOS 1.6	All information and documents regarding the administration's activities must be accurate, complete, and reliable.	All information and documents regarding the activities of our Faculty are accurate, complete, and reliable. Since the information and documents are produced through the University Information Management System, errors are prevented through controls performed via the pre-approval mechanism provided by the system.		Since reasonable assurance is provided, no action is anticipated.					Reasonable assurance has been provided.
KOS2	Mission, organizational structure, and duties: The administrations' missions and the duty descriptions of units and personnel should be defined in writing, communicated to the personnel, and an appropriate organizational structure should be established within the administration.								
KOS 2.1	The administration's mission must be defined in writing, announced, and ensured to be adopted by the staff.	At the institutional level of our Faculty, the mission has been identified and included in the orientation training of academic and administrative staff; it is stated in the strategic plan, included in the activity report, and announced through our website in the staff orientation guide. In addition, at least once a year, a mission and vision information email has been sent to our Faculty's personnel at their institutional email addresses.	KOS 2.1	At least once a year, information will be provided to our Faculty's academic and administrative staff, and an information email on the mission and vision will be sent to the staff's institutional email addresses.	Dean's Office	Personnel Department Directorate / General Secretariat	Screenshot	31.12.2022 31.12.2023 31.12.2024	In the first six-month period of 2022 Every month, academic and administrative To the personnel by email Has been sent.
KOS 2.2	In order to ensure the fulfillment of the mission, the duties to be carried out by the administrative units and sub-units must be defined in writing and announced.	Responsibilities are defined in writing and notified to all personnel. In addition, the process has been completed in an objective manner by posting job descriptions on our faculty's website.	KOS 2.2.1	For personnel to be newly assigned to our Faculty, the duties of their units and sub-units will be notified in writing. By collecting the purposes and objectives of our University and other service data, as prepared by our University So that planned targets will be achieved in compliance with the data collection directive prepared by our University for the purpose of monitoring and evaluation.	Dean's Office	Personnel Department Directorate / General Secretariat	Job Descriptions Form	31.12.2022 31.12.2023 31.12.2024	Reasonable assurance has been provided.
KOS 2.3	A duty assignment chart covering the personnel's duties in the administrative units and the authority and responsibilities related to these duties must be created and communicated to the personnel.	At our faculty, taking into account the principle of separation of duties, each person's duties, the authorities and responsibilities related to the duty, and the personnel to cover in the absence of the assigned personnel have been determined and notified to the relevant personnel. Job descriptions are available on our faculty's website.	KOS 2.3.1	By reviewing the existing job descriptions, the job description form of new personnel, personnel with a change in duties, or personnel whose supervisor has changed will be prepared and ensured to be signed by the staff member and the unit manager, and added to the staff file. In addition, the Required updates will be made via the website page. Throughout our University and our Faculty, the Quality Coordination Office uses standard forms, and the standard forms prepared for both students and personnel are available on our Faculty's website.	Dean's Office	Personnel Department Directorate	Task Definitions Form	31.12.2022 31.12.2023 31.12.2024	Reasonable assurance has been provided.
KOS 2.4	The organization chart of the administration and its units must be in place, and accordingly the functional allocation of duties must be determined.	At our faculty, organizational charts at the institutional and departmental levels have been established. The allocation of duties among personnel has been determined in an equal and fair manner. The organizational charts of our faculty and its departments are included on our website.	KOS 2.4.1.	Since reasonable assurance is provided, no action is anticipated.					
KOS 2.5	The administration's and its units' organizational structure must be set up to show the distribution of core authority and responsibilities, accountability, and the appropriate reporting relationships.	The organizational structure of our faculty and its units, including the distribution of fundamental authority and responsibilities, is established and maintained within the framework of the applicable laws.		Since reasonable assurance is provided, no action is anticipated.					Reasonable assurance has been provided.
KOS 2.6	The administration's managers must determine the procedures regarding sensitive duties in the conduct of activities and must communicate them to the personnel.	Sensitive duties have been identified within our faculty and announced on the website.	KOS 2.6.1.	Since reasonable assurance is provided, no action is anticipated.					

KOS 2.7	At every level, managers must establish mechanisms to monitor the results of assigned tasks.	Since document information flow in our university and faculty is carried out through the UBYS, managers ensure the monitoring of their duties through the system and hierarchical controls.	KOS 2.7.1	Since reasonable assurance has been provided, no action is planned.					
KOS3	Staff competence and performance: Administrations should ensure alignment between staff competence and their duties, and should take measures for performance evaluation and improvement.								
KOS 3.1	Human resources management should aim to ensure the achievement of the administration's goals and objectives.	Human resources management is intended to develop the administration's objectives and targets; while managing human resources, efforts are made to distribute work equally and fairly in light of laws and legislation.	KOS 3.1.1	In our unit, by identifying the need for personnel, orientation training is provided to newly appointed personnel about the unit they will be working in, including its operation and duties and responsibilities. Each year, a personnel needs analysis will be carried out to achieve the faculty's goals and objectives.	Dean's Office/Department Directorates	Personnel Department Directorate	Compliance Training Meeting Minutes	31.12.2024	Reasonable assurance has been provided.
KOS 3.2	The administration's managers and staff should have the knowledge, experience, and ability to carry out their duties effectively and efficiently.	While our faculty's managers and staff have the knowledge, experience, and ability to carry out their duties effectively and efficiently, participation in in-service training activities is encouraged.	KOS 3.2.1	To ensure that our faculty staff can carry out their duties in the best possible way, the relevant personnel will be enabled to participate in training identified by the University that equips them with the necessary knowledge, experience, and skills.	Dean's Office	General Secretariat/Personnel Department Directorate	Correspondence	31.12.2022	In-service Trainings sent by our University's Personnel Department Directorate, In-service Training Branch Directorate Necessary announcements were made to the staff of our Faculty and Participation was ensured.
KOS 3.3	Professional competence should be valued, and the most suitable personnel should be selected for each task.	Academic staff recruitment is carried out considering professional competence. For administrative staff, efforts are made to place importance on professional competence as well, and staff who come according to KPSS results are selected according to the qualification whose field of education is needed.	KOS 3.3.1	For the duties within the units of our faculty, minimum competency criteria will be determined and, in line with these criteria, appropriate personnel will be assigned. In assigning personnel, the current workload of existing staff will also be taken into account.	Dean's Office	Personnel Office Directorate	Job Descriptions Form	31.12.2022	Appropriate duties are assigned to the staff of our Faculty within their units.
KOS 3.4	When hiring personnel and during their progress and promotion in their duties, the principle of merit should be followed, and individual performance should be taken into account.	The recruitment of staff to our faculty and their promotion in their duties are carried out by our University's Personnel Department Directorate in accordance with the relevant provisions of the applicable legislation.	KOS 3.4.1	Reasonable assurance has been provided by the Rectorate of Bartı n University and the Personnel Department Directorate.					
KOS 3.5	The training needs required for each duty must be identified; training activities to address these needs must be planned and carried out each year, and updated when necessary.	By our University's Personnel Department Directorate, annual training needs are asked from the units, and within this scope annual training planning is carried out. Training is provided online through the Presidency's Distance Education Gateway.	KOS 3.5.1	Annually, it will be ensured that in-service training requirements/ areas are identified and training plans are prepared.	Dean's Office	Personnel Office Directorate/Department Directorates	Correspondence, Training Plans	31.12.2023	The need of academic and administrative staff for In-service training Has been analyzed and submitted to the Personnel Department Directorate. For academic staff, needs are identified at the academic general assembly, and our university provides training.
			KOS 3.5.2	Training will be completed in accordance with the annual in-service training plans.	Dean's Office	Personnel Office Directorate	Completed Training List	31.12.2023	
KOS 3.6	The competence and performance of personnel must be evaluated by their respective manager at least once a year, and the evaluation results must be discussed with the personnel.	The assessment of staff competence and performance will be carried out within the scope of the Bartın University Administrative Staff Award Directive.	KOS 3.6.1	It will be evaluated once a year within the scope of the Bartın University Administrative Staff Award Directive.	Dean's Office	Personnel Office Directorate	Directive	31.12.2024	
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 reward mechanisms should be developed for personnel who demonstrate high performance.	Bartın University Administrative Staff Award Directive is available.	KOS 3.7.1	Based on the performance evaluation, it is planned to develop the staff who are deemed insufficient through training or to proceed with a change of duties.	Dean's Office	Personnel Office Presidency	Correspondence	31.12.2024	Within this scope, our university has an Awarding Directive in place, and reasonable assurance has been provided.
KOS 3.8	Key matters related to human resources management, such as staffing, relocation, appointments to higher positions, training, performance evaluations, and personnel rights, must be determined in writing and communicated to the personnel.	Staff recruitment, transfers, appointments to higher positions, and personal rights are carried out within the framework of the relevant legislation. No performance evaluation is conducted for the personnel. At our university, there are Procedures and Principles regarding Transfer Appointments for Administrative Personnel. Related arrangements are shared with our university personnel through the UBYS Information System.		No action is envisaged since reasonable assurance has been provided.					
KOS4	Delegation of Authority: In the administrations, the powers and the limits of the delegation of authority must be clearly defined and communicated in writing. The delegation of authority should be carried out by taking into account the importance and risk of the delegated power.								

KOS 4.1	**Signature and approval authorities in workflow processes must be defined and communicated to staff.**	**Since reasonable assurance has been provided, no action is envisaged.**		**Since reasonable assurance has been provided, no action is envisaged.**					
KOS 4.2	**Delegations of authority must be determined in writing in a way that indicates the limits of the delegated authority within the framework of the principles set by the senior managemе-nt, and must be notified to the relevant parties.**	**Since reasonable assurance has been provided, no action is envisaged.**		**Since reasonable assurance has been provided, no action is envisaged.**					
KOS 4.3	**The delegation of authority must be compatible with the importance of the delegated authority.**	**Care is taken to ensure that the delegation of authority is aligned with the importance of the delegated authority. Power of attorney can be left through the EBYS. The spending authority and the duty of execution are delegated to the personnel who are hierarchically closest.**		**Since reasonable assurance has been provided, no action is envisaged.**					
KOS 4.4	**The person to whom authority is delega-ted must have the information, experien-ce, and skills required by the position.**	**Bartın University has a Directive on the Electronic Document Management System and Signature Powers.**		**Since reasonable assurance has been provided, no action is envisaged.**					
KOS 4.5	**The person to whom authority is delegated must provide the person delegating the authority with information at certain periods regarding the use of the authority, and the person delegating the authority must seek that information.**	**The Directive on the Electronic Document Management System and Signature Powers has been issued for Bartın University, and monitoring is carried out through the system.**		**Since reasonable assurance has been provided, no action is envisaged.**					

2- RISK ASSESSMENT STANDARDS

Standard Code No	Public Internal Control Standard and General Requirements	Current Situation	Action Code No	Planned Action or Actions	Responsible Unit or Working Group members	Unit to Cooperate With	Output / Result	Completion Date	Description
RDS5	**Planning and Programming: Administrations should prepare and announce their plans and programs, including the activities, objectives, targets, and indicators, as well as the resources they need to carry them out, and should ensure that their activities comply with the plans and programs.**								
RDS 5.1	**Administrations should prepare strategic plans using participatory methods in order to develop their mission and vision, determine strategic objectives and measurable targets, and measure, monitor, and evaluate their performance.**	**Our faculty's strategic plan covering the years 2021-2023 has been updated and continues to be implemented.**	RDS 5.1.1	**Our faculty will prepare a strategic plan covering the years 2024-2028 and share it on our website.**	**Dean's Office**	**Department of Strategy Development Directorate/Department Heads**	**Strategic Plan**	31.06.2024	**Our University strategic plan In line with Our Faculty and Its Departments' strategic plan to be revised And on the web On our page Will be published.**
RDS 5.2	**Administrations should prepare a performance program that includes the programs, activities, and projects they will carry out, as well as the resource needs for them, and the performance targets and indicators.**	**Within the scope of the purposes and objectives stated in our Faculty's Strategic Plan, a performance program containing performance targets, indicators, and the resources required for them Is being prepared.**	RDS 5.2.1	**To measure, monitor, and evaluate the objectives and targets set out in our faculty's 2021-2023 strategic plan, a performance program will be prepared every year and, in addition, it will be prepared in accordance with the new strategic plan during the period covering 2024-2028.**	**Dean's Office**	**Department of Strategy Development Directorate/Department Directorates**	**Monitoring and Evaluation Report**	31.06.2022 31.06.2023 31.06.2024	**2022–2024 investment budget proposals Rectorate To the office of Has been submitted.**
RDS 5.3	**Administrations should prepare their budgets in accordance with their strategic plans and performance programs.**	**All budget studies are prepared taking the Strategic Plan into account.**	RDS 5.3.1	**Our Faculty Budget Preparation Committee has been established, and the committee will be updated when needed.**	**Dean's Office**	**Strategy Development Department Presidency**	**Letter**	31.06.2022 31.06.2023 31.06.2024	**Reasonable assurance Has been provided.**
			RDS 5.3.2	**As a result of our university's strategic plan and the entry into force of the performance program, our Faculty's budget will be prepared each year in coordination with the strategic plan and the performance program on a performance basis.**	**Dean's Office**	**Strategy Development Department Directorate/Department Directorates**	**Letter**	31.12.2022 31.12.2023 31.12.2024	**Our Faculty's budget Proposals Our University Strategy Directorate of Development To the Presidency Has been sent**
RDS 5.4	**Managers must ensure that the activities are In compliance with the purposes 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, within the framework of the Strategic Plan, the Performance Program, and the Institutional Budget.**	RDS 5.4.1	**To ensure that the activities are in line with the objectives and targets determined by the performance program, annual reports will be prepared, sent to the departments together with the Strategy Development Directorate, and announced on the website.**	**Dean's Office**	**Internal Control Monitoring and Steering Committee**	**Reports**	31.06.2022 31.06.2023 31.06.2024	**Our Faculty's first six-month monitoring and evaluation report will be published on our website, and the 2022 Unit Activity The report will be published on our website within the month of July.**
RDS 5.5	**Managers, in their areas of responsibility Within the framework of the administration's objectives Should set specific objectives and Must communicate them to the staff.**	**Our university's administrators are informed about specific goals that are appropriate to the objectives and targets set through the strategic plan and the performance program.**	RDS 5.5.1	**It will be ensured that the objectives and targets included in the strategic plan are included as agenda items in the Faculty Academic General Assembly, Board of Administration, Department Board, and administrative meetings.**	**Dean's Office**	**Strategy Development Department Directorate/Department Directorates**	**Meeting Minutes**	31.12.2022 31.12.2023 31.12.2024	
RDS 5.6	**The administration's and its units' objectives should be specific, measurable, achievable, relevant, and time-bound.**	**The targets are specific, measurable, achievable, relevant, and time-bound.**		**Since adequate assurance is provided, no action is envisaged.**					
RDS6	**Identifying and assessing risks: Administrations should conduct systematic analyses, identify and assess internal and external risks that could prevent the achievement of their objectives and targets, and determine the measures to be taken.**								
RDS 6.1	**Administrations should systematically identify risks related to their purposes and objectives every year.**	**When setting the aims and objectives in our faculty The participation of managers and all staff is ensured, and studies are conducted regarding risks that may arise.**	RDS 6.1.1	**Within the scope of our University's Risk Directive, our Faculty's Unit Risk Identification and Analysis Committee and the coordinators of the sub-units are in place, and they continue their work accordingly.**	**Dean's Office**	**General Secretariat/Strategy Development Department Presidency/Occupational Health and Safety Coordination/ Business Unit Risk Identification and Analysis Committee**	**Letter/Meeting Minutes**	31.10.2022 31.10.2023 31.10.2024	**By our Faculty, annual administrative and physical risks will be identified and information will be provided to the Occupational Health and Safety Coordination Office and the General Secretariat.**
RDS 6.2	**The likelihood of risks occurring and their potential impacts must be analyzed at least once a year.**	**When setting the aims and objectives in our faculty, the participation of managers and all staff is ensured, and studies are conducted regarding risks that may arise.**	RDS 6.2.1	**In line with the risk directive prepared by the university, the risks that would prevent the achievement of the objectives and targets in our Faculty's performance programs, along with their likelihood of occurrence and possible impacts, will be analyzed at least once a year.**	**Dean's Office**	**General Secretariat / Strategy Development Department Directorate / Occupational Health and Safety Coordination Office / Unit Risk Identification and Analysis Commission**	**Meeting Minutes**	31.12.2022 31.12.2023 31.12.2024	**By the risk assessment commission of our Faculty, The risks were analyzed and compiled into a report.**

RDS 6.3	**Action plans must be prepared by identifying measures to be taken against risks.**	**There is a Bartın University Corporate Risk Management Directive. Under this directive, the measures to be taken will be determined by our Faculty's risk commission.**	RDS 6.3.1	**For risks related to our Faculty's goals and objectives, their likelihood of occurrence and possible impacts will be reported in order of importance, and an Annual Action Plan will be prepared by submitting recommendations and measures to eliminate the risks. At the end of each year, monitoring and evaluation will be conducted and reported to the Dean's Office by the commission.**	**Dean's Office**	**General Secretariat/Department of Strategy Development/Occupational Health and Safety Coordination/ Unit Risk Identification and Analysis Commission**	**Risk Action Plan**	31.12.2022 31.12.2023 31.12.2024	**Measures will be taken against risks by our faculty and an action plan will be developed.**

3- CONTROL ACTIVITIES STANDARDS

Standard Code No	Internal Control Standard and General Requirements	Current Situation	Action Code No	Planned Action or Actions	Responsible Unit or Working group Members	Cooperation Unit to Be Conducted	Output/Result	Completion Date	Description
KFS7	**Control strategies and methods: Administrations should identify 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 (regular review, control through sampling, comparison, approval, reporting, coordination, verification, analysis, authorization, supervision, examination, monitoring, etc.) for each activity and its risks must be determined and implemented.**	**Monitoring, comparison, analysis, and For reporting the unit Risk Determination and Analysis Commission Its work has been carried out, and the team work has been compiled into a report and submitted to the Dean's Office.**	KFS 7.1.1	**Based on the decisions made as a result of the work of our Faculty's Unit Risk Determination and Analysis Commission, the necessary actions will be planned and implemented in line with the minutes and reports.**	**Dean's Office**	**Chapter Directorates/One m Risk Determination And Analysis Commission**	**Meeting Minutes**	31.12.2022 31.12.2023 31.12.2024	**Reasonable assurance Has been provided.**
KFS 7.2	**Controls, where necessary, should also include pre-transaction controls, process controls, and post-transaction controls.**	**By evaluating purchases entered into the Direct Procurement Tracking System, purchases of similar nature will be consolidated.**	KFS 7.2.1	**By evaluating the purchases entered into the Direct Procurement Tracking System, aggregation of purchases with similar characteristics will be ensured.**	**Dean's Office**	**General Secretariat/Strategy Development Department Directorate/Administrative And Finance Unit**	**Direct Procurement Documents Correspondence,**	31.12.2022 31.12.2023 31.12.2024	**Reasonable assurance Has been provided.**
KFS 7.3	**Control activities should cover the periodic monitoring of assets and ensuring their security.**	**All assets of our faculty have been recorded, and periodic counts and controls are carried out in accordance with the relevant legislation.**	KFS 7.3.1	**It will be ensured that, in our units, the records held for the safety and control of assets are checked for compliance with accounting records on a quarterly basis.**	**Dean's Office**	**Strategy Development Directorate Directorate**	**Consumption Disposal Output Report**	31.12.2022 31.12.2023 31.12.2024	**Reasonable assurance Has been provided.**
		Periodic control of the assets and control activities for their security are carried out within the framework of the current legislation. Compatibility of the assets secured by the existing legislation with our university's ALYS system is also ensured.	KFS 7.3.2	**Within the periods determined according to needs and legislation, and taking into account records and documents (such as accounting records and inventory/fixed asset records), asset safety will be ensured by continuing to carry out determinations and counts that cover the safety of assets.**	**Dean's Office**	**General Secretariat**	**Work Data**	31.12.2022 31.12.2023 31.12.2024	**Inventory counting procedures Have been carried out as necessary Tagging Has been completed. Protection of assets Has been provided.**
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 the objectives and targets at the most appropriate cost is ensured.**		**No action is envisaged as reasonable assurance is provided.**					
KFS8	**Establishing and documenting procedures: Administrations should prepare, update, and make available to the relevant personnel the written procedures and regulations regarding these areas that are necessary for their activities and for the financial decisions and transactions.**								
KFS 8.1	**Administrations should establish written procedures regarding their activities and the financial decisions and transactions.**	**Financial decisions and transactions are carried out in relation to activities in compliance with Law No. 5018 and budget laws**		**No action is envisaged as reasonable assurance is provided.**					
KFS 8.2	**Procedures and related documents should cover the stages of initiating, implementing, and concluding an activity or a financial decision and transaction.**	**Financial decisions and transactions are carried out in relation to activities in compliance with Law No. 5018 and budget laws.**	KFS 8.2.1	**Actions will be carried out in accordance with the process handbook to be prepared by our university.**	**Dean's Office**	**Quality Coordinator Office**	**Process Handbook Letter of assignment**	31.12.2024	**Reasonable assurance Provided**
KFS 8.3	**Procedures and related documents should be up to date, comprehensive, compliant with legislation, and should be understandable and accessible by the relevant personnel.**	**The procedures and documents will be updated so that they are in line with current legislation, understandable, and accessible. Access to the necessary documents is provided on our university's and our faculty's websites.**	KFS 8.3.1	**In order to facilitate accessibility, the procedures are published on our faculty's website and kept up to date.**	**Dean's Office**	**General Secretariat Quality Coordinator's Office**	**Web page image**	31.12.2024	**Reasonable assurance Provided**
KFS9	**Separation of duties: The responsibilities of approving, implementing, recording, and monitoring activities, as well as financial decisions and transactions, in order to reduce the risks of error, omission, inaccuracy, irregularity, and corruption, should be distributed among personnel.**								
KFS 9.1	**The responsibilities for approving, implementing, recording, and controlling each activity or financial decision and transaction should be assigned to different persons.**	**The processes will be carried out, implemented, and their application will be monitored in accordance with workflow charts and legislation by different individuals. The effectiveness of mutual checking and balancing will be ensured. Based on the principle that different staff members perform approval, implementation, recording of our faculty's transactions, and control duties, they will prepare a Job Description Form.**		**Since reasonable assurance is provided, no action is envisaged.**			**Task Descriptions/Web Page image**		**Reasonable assurance Provided**
KFS 9.2	**Where the principle of segregation of duties cannot be fully applied due to insufficient staffing, the managers of the administrations should be aware of risks and take the necessary measures.**	**Managers of offices with an insufficient number of personnel are aware of the risks and take the necessary precautions.**		**Since reasonable assurance is provided, no action is envisaged.**			**Web page image**		**Activity or financial Decision and transaction Approval, Implementation, To be recorded and To be checked For the duties Different personnel Have been designated The risks to be encountered aimed at reducing By the unit managers As required Necessary precautions are being taken**
KFS10	**Hierarchical controls: Managers must systematically verify that work and procedures comply with the applicable procedures.**								
KFS 10.1	**Managers, for effective and continuous implementation of procedures, should perform the necessary controls**	**While activities are carried out, the work and transactions are performed by the managers, taking into account hierarchical controls and the arrangements in the legislation.**		**Since reasonable assurance is provided, no action is envisaged.**			**Reasonable assurance Has been provided.**		**Reasonable assurance Has been provided.**
KFS 10.2	**Managers should monitor and approve the staff's work and transactions and should issue the necessary instructions to address errors and irregularities.**	**Managers monitor and approve the staff's work and transactions, and issue the necessary instructions to eliminate errors and irregularities. Workflow charts related to the duties in the staff's job descriptions, as well as sensitive tasks and procedures, will be made available to them.**	KFS 10.2.1	**At our faculty, meetings will be held for the evaluation of the previous period and the planning of the subsequent period, on the basis of six-month intervals, with the aim of monitoring the staff's work and transactions, managing processes, and remedying errors.**	**Dean's Office**	**General Secretariat/ Personnel Department Directorate**	**Meeting Minutes**	**6 Monthly … .**	**Reasonable assurance Has been provided.**
			KFS 10.2.2	**At our faculty, the staff's work and transactions will be monitored hierarchically at regular intervals, and necessary measures will be taken to eliminate identified errors and deficiencies. In risk areas, managers or the persons they assign will carry out inspections using appropriate methods, and any errors and deficiencies, if present in the work and transactions, will be remedied.**	**Dean's Office**	**General Secretariat/ Strategy Development Department Directorate/Unit Risk Identification and Analysis Commission**	**Correspondence, Minutes**	31.12.2024	**Reasonable assurance Has been provided.**

			KFS 10.2.3	It is stated in Article 10 of Law No. 657 on Civil Servants that superiors are responsible for performing and ensuring that their duties determined by laws, regulations, and by-laws are carried out on time and in full. On the other hand, information will be provided regarding financial liability for executing officers, spending authorization officers, personnel involved in spending processes, and liability for bonded (surety) civil servants.	Dean's Office	General Secretariat Personnel Department Directorate/Strategy i Development Department Directorate	Correspondence	31.12.2024	
KFS11	***Continuity of activities: Administrations must take the necessary measures to ensure the continuity of activities.***								
KFS 11.1	Necessary measures must be taken against causes that affect the continuity of activities such as personnel shortages, temporary or permanent departure from duty, transitioning to new information systems, and extraordinary circumstances like changes in methods or legislation.	Information and training meetings are held regarding the transition to new information systems and changes in legislation. In addition, job descriptions have been put in writing and announced to the staff.		To prevent temporary or permanent disruptions in duties that may arise, personnel who will stand in in the absence of each staff member will be identified and the necessary measures will be taken.	Dean's Office	Personnel Department Directorate/Department Head Offices	Job descriptions		Temporary or permanent As may arise Tasks Of disruptions So they can be prevented, each In the absence of the staff Will look into personnel has been assigned and Necessary measures Have been taken.
KFS 11.2	If necessary, substitute personnel must be assigned in accordance with proper procedure.	Acting assignments are made in accordance with the legislation. In addition, the name of the substitute staff is included in the job descriptions.		Since reasonable assurance has been provided, no action is anticipated.					
KFS 11.3	It should be ensured by the manager that the staff member who leaves the position prepares a report including the status of their work or transactions and the necessary documents, and provides this report to the assigned staff member.	By managers, a report is prepared by filling out the Academic and Administrative Personnel Duty Handover Form, and the related processes are carried out in accordance with the legislation.	KFS 11.3.1	Since reasonable assurance has been provided, no action is anticipated.	Dean's Office	Personnel Department Presidency	Handover Form	31.12.2022 31.12.2023 23.12.2024	
KFS12	**Information systems controls: Authorities 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 defined in writing and implemented.	Data entry and information entry are carried out in coordination with our Unit and the Head of the University Information Processing Department. Authorizations have been made for data and information entry, and a system has been established to prevent unauthorized persons from interfering with the information.		With the cooperation of the Information Technology Directorate, reasonable assurance has been provided.					
KFS 12.2	Authorizations regarding data and information entry into the information system and access to them should be established, and mechanisms should be created to prevent, detect, and correct errors and irregularities.	No action is envisaged since reasonable assurance is provided.		Since reasonable assurance has been provided, no action is anticipated.					
KFS 12.3	Public administrations should develop mechanisms to ensure information technology governance.	Since reasonable assurance has been provided, no action is anticipated.		Since reasonable assurance has been provided, no action is anticipated.					

4- INFORMATION AND COMMUNICATION STANDARDS

Standard Code No	Public Internal Control Standard and General Requirements	Current Situation	Action Code No	Planned action or actions	Responsible Unit or Department group members	To Collaborate With Unit	Output/Result	Completion Date	Description
BIS13	**Information and communication: Administration must have a suitable information and communication system in order to monitor the performance of its units and employees, ensure that decision-making processes operate properly, and achieve effectiveness and satisfaction in the delivery of services.**								
BIS 13.1	In administrations, there should be an effective and continuously operating information and communication system that covers internal communication horizontally and vertically, as well as external communication.	Our faculty's internal and external communication is carried out through the UBYS system. In order to ensure effectiveness and success in communication within and outside the institution, the mission, vision, job descriptions, work flow diagrams, relevant legislation regarding the unit, activities, and contact information are announced on the website.	BİS 13.1.1	By including newly joined personnel 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.	Dean's Office	Information Technology Department Directorate/Unit Web Committee	Website Page Image	31.06.2023	Academic boards, advisory boards, Faculty Management and Faculty Boards, active communication is ensured through various communication channels such as social communication channels. It has been determined that the website is Up to date.
BIS 13.2	Managers and staff should be able to access the necessary and sufficient information in a timely manner in order to carry out their duties.	The correspondence in our faculty is conducted through the UBYS system, and 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 created by the Ministry of Finance.	BİS 13.2.1	Reasonable assurance has been provided.				31.06.2022 31.06.2023 31.06.2024	Reasonable assurance Has been provided.
BIS 13.3	The information should 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, at the time it is prepared, to be correct and reliable.	BİS 13.3.1	The systematic updating of existing information will be carried out periodically by the web commission.	Dean's Office	Unit Web Committee	Website Page Image	31.06.2023 31.06.2024	Reasonable assurance Has been provided.
BIS 13.4	Managers and relevant staff should be able to access, in a timely manner, the information regarding the implementation of the performance program and the budget, and other information related to the use of resources.	General Communiqué No. 5018 on the Budget Law, the General Communiqué on Spending Authorities, the principles regarding the use of certain appropriations and expenditures, the distribution of university budget appropriations to units, the procedures and principles regarding linking to and use of the appropriation transfer document, and it is implemented through the e-budget and the KBS system.		Since reasonable assurance has been provided, no action is envisaged.					
BIS 13.5	The management information system should be designed to produce the necessary information and reports that management needs and to provide the opportunity for analysis.	In our faculty, systems such as EBYS, KBS, BKMYBS, E-BUDGET, TKYS, HİTAP, YÖKSİS, EKAP, etc. are used.		Since reasonable assurance has been provided, no action is envisaged.					
BIS 13.6	Managers should communicate their expectations to the personnel within the scope of duties and responsibilities, in line with the administration's mission, vision, and objectives.	The administrators of our faculty communicate the expectations of the administration within the framework of its mission, vision, and objectives to the personnel through various meetings and conferences, within the scope of their duties and responsibilities.	**BIS 13.6.1**	In academic board, board of directors/department board, and administrative meetings, it will be ensured that expectations, duties, and responsibilities are included as agenda items within the framework of the administration's mission, vision, and objectives.	Dean's Office	Personnel Department Directorate/Department Directorates	Correspondence, Meeting Minutes	31.12.2022 31.12.2023 31.12.2024	Reasonable assurance has been provided.
BIS 13.7	The administration's horizontal and vertical communication system should enable staff to convey their evaluations, suggestions, and problems.	In order to evaluate the personnel and determine the personnel's suggestions and problems, survey studies are carried out every year by our University, and the Faculty administration holds meetings at regular intervals.		Since adequate assurance is provided, no action is anticipated.					
BIS14	**Reporting: The administration's objectives, targets, indicators, and activities, as well as results, must be reported in line with the principles of transparency and accountability.**								
BIS 14.1	Administrations should disclose to the public, every year, their objectives, targets, strategies, assets, obligations, and performance programs.	Prepared in line with the strategic plan, the Unit Activity Reports are shared with the public on the website.	**BIS 14.1.1**	Strategic plans that demonstrate our faculty's aims, objectives, strategies, assets, and obligations, and strategic reports will continue to be made public by providing access through our faculty's website to the activity reports.	Dean's Office	Internal Control Monitoring And Referral Commission	Monitoring and Evaluation Reports	31.06.2022 31.06.2023 31.06.2024	Reasonable assurance Has been provided.
			BIS 14.1.2	Our faculty's monitoring and evaluation results will be reported and announced to the public via the website.	Dean's Office	Internal Control Monitoring And Referral Commission	Monitoring and Evaluation Reports	31.12.2022 31.12.2023 31.12.2024	Reasonable assurance Has been provided.
BIS 14.3	Activity results and assessments should be presented in the administration's activity report and announced.	The faculty unit activity report of our faculty is prepared every year in accordance with the relevant legislation within the scope of the participation of our faculty's departments.		No action is foreseen, as reasonable assurance has been provided.					

BIS 14.4	For the purpose of monitoring activities, a horizontal and vertical reporting network within the administration must be defined in writing, and the unit and personnel must be informed about the reports that need to be prepared regarding their duties and activities.	A necessary level of care is taken in preparing reports related to activities in accordance with standards, and they are shared with the relevant personnel.		No action is envisaged, as reasonable assurance has been provided.					
BIS15	Records and filing system: Administrations must have a comprehensive and up-to-date system in which all work and transactions, including all incoming and outgoing correspondence of any kind, are recorded, classified, and filed.								
BIS 15.1	The records and filing system must cover incoming and outgoing correspondence, including those in electronic form, as well as internal communications within the administration.	Records 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 created by the Ministry of Finance.		No action is envisaged, as reasonable assurance has been provided.					
BIS 15.2	The records and filing system must be comprehensive and up to date, and must be accessible and traceable by the manager and personnel.	Within the scope of our faculty personnel's authority limits, the record and filing system is continuously updated to ensure it is kept in an accessible manner.		No action is envisaged, as reasonable assurance has been provided.					
BIS 15.3	The records and filing system must ensure the security and protection of personal data.	The record and filing system has been established to ensure the security and protection of personal data.		No action is envisaged, as reasonable assurance has been provided.					
BIS 15.4	The records and filing system must comply with the established standards.	The record and filing system has been created in accordance with legislation and standards.		No action is envisaged, as reasonable assurance has been provided.					
BIS 15.5	Incoming and outgoing correspondence must be recorded in a timely manner, classified in accordance with the standards, and preserved in accordance with the archival system.	Incoming and outgoing documents are recorded on time, classified in accordance with standards, and kept in accordance with the archiving system.	BIS 15.5.1	No action is anticipated, as reasonable assurance has been provided.					
BIS 15.6	An archive and documentation system compliant with the established standards must be established that also includes the recording, classification, protection, and access to the administration's business processes and transactions.	The administration has an archive and documentation system compliant with the specified standards, covering the recording, classification, protection, and access of its business processes and transactions.		No action is anticipated, as reasonable assurance has been provided.					
BIS16	Reporting errors, irregularities, and corruption: Administrations must establish methods that ensure errors, irregularities, and corruption are reported within a specified procedure.								
BIS 16.1	Notification methods for errors, irregularities, and corruption must be determined and publicized.	The notification procedures for errors, irregularities, and corruption will be carried out within the framework of the procedures and principles specified by the legislation, and for these arrangements Personnel are informed about the relevant legislation.	BIS 16.1.1	Errors, notification procedures for irregularities and corruption will be carried out in accordance with the procedures and principles specified in the relevant legislation, and personnel will be informed through in-service training and compliance training regarding the legislation related to these arrangements.	Dean's Office	Personnel Department Directorate/ Legal Counsel	Compliance Training Minutes/Webpage Image	31.06.2022 31.06.2023 31.06.2024	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
BIS 16.2	Managers must conduct a sufficient review regarding reported errors, irregularities, and corruption.	Our managers carry out the necessary review regarding the reported errors, irregularities, and corruption.		No action is anticipated, as reasonable assurance has been provided.					
BIS 16.3	No unfair or discriminatory treatment should be given to personnel who report errors, irregularities, and corruption.	In our faculty, personnel who report errors, irregularities, and corruption are not subjected to unfair or discriminatory treatment.		No action is anticipated, as reasonable assurance has been provided.					

5- MONITORING STANDARDS

Standard Code No	Public Internal Control Standard and General Requirements	Current Situation	Action Code No	Planned Action or Actions	Responsible Unit Or Work group members	To Collaborate Department	Output/Result	Completion Date	Description
IS17	**Evaluation of internal control: Administrations should evaluate the internal control system at least once a year.**								
IS 17.1	**The internal control system should be evaluated by continuous monitoring or through a specific assessment, or by using these two methods together.**	**Within our Faculty, the Internal Control Monitoring and Steering Commission was updated in May 2022, and monitoring and evaluation activities continue.**	IS 17.1.1	**Our faculty will be evaluated twice a year (July–January) by the Internal Control Monitoring and Steering Committee, and the prepared report will be submitted to the faculty management.**	**Dean's Office**	**Strategy Development** Department Directorate / Internal **Monitoring and Guidance Commission**	**Monitoring and Evaluation Report**	31.06.2023 31.06.2024	**Our faculty's first monitoring and evaluation meeting for the first 6 months was held on 06.06.2022, and the reports submitted to the Dean's Office will be presented to the senior management.**
IS 17.2	**Processes and methods should be established to identify, report, and take necessary measures regarding the deficiencies in internal control and inappropriate control methods.**	**Within our Faculty, the Internal Control Monitoring and Steering Commission was updated in May 2022, and monitoring and evaluation activities continue.**	**IS 17.2.1**	**Meetings will be held to assess the internal control system and to address identified deficiencies, as well as to take necessary measures for problems and to determine new methods.**	**Dean's Office**	**Strategy Development** Department Directorate / Internal **Monitoring and Guidance Commission**	**Correspondence, Meeting Visual/Meeting Minutes**	31.06.2023 31.06.2024	**Our faculty's first monitoring and evaluation meeting for the first 6 months was held on 06.06.2022, and the reports submitted to the Dean's Office will be presented to the senior management.**
IS 17.3	**Participation of the units of the administration in the assessment of internal control should be ensured.**	**Revisions to the Internal Control Harmonization Action Plan covering the 2022–2024 period are continuing in a participatory manner with representation from all units.**	IS 17.3.1	**Under the coordination of Internal Control Monitoring and Steering, the internal control will be evaluated at the faculty level as a whole by ensuring the participation of staff in decision-making and managerial positions from the units.**	**Dean's Office**	**Strategy Development** Department Presidency/Internal **Monitoring and Direction Commission**	**Monitoring and Evaluation Report/Meeting Minutes**	31.06.2023 31.06.2024	
IS 17.4	**In the assessment of internal control, the opinions of managers, the requests and complaints of individuals and/or the administration, and the reports prepared as a result of internal and external audit should be taken into account.**	**In the assessment of internal control, the opinions of managers, the requests and complaints of individuals and/or the administration, and the reports prepared as a result of internal and external audit are taken into account.**		**No action is envisaged, as reasonable assurance is provided.**					**Reasonable assurance has been provided.**
	As a result of the assessment of internal control, it should be	**The Laws No. 5018 and 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 the basis in internal control practices.**	**IS 17.5.1**	**Based on the results of the six-month monitoring and evaluation, the action plan will be revised if needed.**	**Dean's Office**	**Strategy Development** Department Presidency/Internal **Monitoring and Direction Commission**	**Correspondence,** Internal Control Monitoring and **Assessment Report**	31.12.2024	**Reasonable assurance has been provided.v**

İS 17.5	**As a result of the internal control evaluation, The necessary measures should be identified and implemented within the framework of an action plan.**	**This is the evaluation of the final version of the "Internal Control Action Plan" by the managers.**	İS 17.5.2	**The "Internal Control Action Plan" should be reviewed by managers in its final form, and necessary measures should be taken to ensure that the control standard and requirements are met.**	**Deanery**	**Strategy Development Department/Internal Control Monitoring and Orientation Commission**	**Correspondence, Internal Control Monitoring and Evaluation The report**	31.12.2022 31.12.2023 31.12.2024	**Reasonable assurances have been provided.**
IS18	**Internal audit: Administrations should ensure a functionally independent internal audit activity.**								
İS 18.1	**Internal audit activities must be conducted in accordance with the standards determined by the Internal Audit Coordination Board.**	**Our faculty's internal audit activity is carried out in accordance with the standards determined by the Internal Control Monitoring and Steering Committee.**		**No action was foreseen as reasonable assurances were provided.**					
İS 18.2	**An action plan containing the measures deemed necessary by the administration as a result of the internal audit should be prepared, implemented, and monitored.**	**An action plan is being prepared and monitored to address the findings in our faculty's internal audit report.**		**No action was foreseen as reasonable assurances were provided.**					