1- CONTROL ENVIRONMENT STANDARDS

Standard Code No.	Public Internal Control Standard and General Requirement	The current situation	Action Code No.	Anticipated Action or Actions	Responsible Unit or working group members	Cooperation will be established. Unit	Output/Result	Completed a History	Explanation
KOS1	**Ethical Values and Integrity:** Employees must be aware of the rules governing their conduct.								
KOS 1.1	The internal control system and its operation should be owned and supported by both managers and personnel.	An internal control system has been established in our faculty and all It has started to be implemented in the departments. Our Faculty of Public Administration internal action plan for compliance with internal control standards control monitoring and evaluation commission information meetings under the coordination of This is being done. The members of the Internal Control Monitoring and Steering Committee of our faculty were updated in 2022. The internal control system is monitored by senior management. It is supported.	KOS 1.1.1	To improve the Internal Control System, at least two meetings (July and January) will be held annually at the unit level, and the Internal Control Evaluation Report prepared at these meetings will be submitted to the senior management. The prepared plan and evaluation report will be communicated to all relevant and responsible parties involved in the process and will be made public on the unit's website. It will be announced.	Internal Control Monitoring and Orientation Commission	Strategy Development Apartment Presidency/Dean's Office/B of Presidency	Meeting The minutes, meeting images, death Official Documents	June 31, 2022	Six-month monitoring and evaluation meetings will be held on June 6-7, 2022, and an annual meeting on January 11, 2023. The process has been completed and the decisions have been communicated to the Dean's Office.
KOS 1.2	The administration's managers should set an example for staff in the implementation of the internal control system.	The managers are committed to setting an example in the implementation of the system.	KOS 1.2.1	The initial six-month and annual monitoring and evaluation meetings have been held, and the decisions will be reported to the Dean's Office.	Internal Control Monitoring and Orientation Commission	Strategy Development Apartment Presidency/Dean's Office/B of Presidency	Meeting The minutes, meeting images, death Official Documents	Six Months Periods	06.06.2022-07.06.2022 Six-month monitoring and evaluation meetings will be held on [dates], and an annual monitoring and evaluation meeting will be held on January 11, 2023. The process has been completed and the decisions have been communicated to the Dean's Office.
KOS 1.3	Ethical principles must be known and adhered to in all activities.	Newly appointed personnel at our university are required to sign a "Public Officials Ethics Agreement," which is kept in their personnel files. Our university staff receives training on the Principles of Ethical Conduct for Public Officials through the Presidential Distance Education Portal. Our Faculty's Ethics Committee continues its activities. Academic and administrative staff are provided with the necessary ethical information.	KOS 1.3.1	Newly appointed academic and administrative staff in the unit will receive information on ethical conduct principles during the orientation program and in-service training sessions within the institution.	Deanery	Personnel Department Presidency / General Secretarial Personnel Affairs Unit/Department Presidencies	Meeting Image /Meeting Minutes	31.12.2022	Newly appointed personnel are provided with the ethical conduct principles of Higher Education Institutions, upon signing for receipt. The training provided as part of In-Service Training is for all personnel. It is completed by.
KOS 1.4	Honesty, transparency, and accountability must be ensured in all operations.	Our faculty applies the principles of honesty, transparency, and accountability in all its financial activities. In this context, the activity report, strategic plan, and performance programs are published on the faculty's website.	KOS 1.4.1	Honesty, transparency, and accountability are ensured in all activities, and these will be monitored annually. Annual activity reports will be prepared, and the Faculty's performance will be monitored and evaluated annually in line with performance indicators, and this information will be announced on the faculty website.	Deanery	Internal Control Monitoring and Orientation Commission	The report, Web Page Image	June 31, 2022 June 31, 2023 June 31, 2024	The 2022 activity report will be available on our website in January. It will be published.
		Our faculty's 'Energy Data' and 'Zero Waste Data' are recorded regularly on a monthly basis and reported to the Rectorate.	KOS 1.4.2	By analyzing and controlling energy efficiency data, Zero Waste System data will be monitored, and up-to-date waste reports will be entered into our university's automation system.	Deanery	Faculty Secretariat Report		June 31, 2022 June 31, 2023 June 31, 2024	Reasonable assurances have been provided.
		Our faculty prioritizes "Current and Investment Proposals". They will be distributed fairly and rationally, taking into account their needs.	KOS 1.4.5	Within the framework of the Budget Preparation Guide, the Faculty's Current and Investment Budget Proposals will be compared with ALYS data, necessary analyses and reports will be prepared, meetings will be organized, and the decisions taken will be communicated to the relevant units.	Deanery	Strategy Department Presidency / General Secretariat / Department Presidencies	Meeting decision	June 31, 2022 June 31, 2023 June 31, 2024	Reasonable assurances have been provided.
		The supply of consumable and durable movable materials needed by our faculty and requested by the departments will be ensured.	KOS 1.4.6	The annual needs for "Consumable Materials" belonging to our Faculty and Departments are rationally planned, based on relevant parameters (square meters, number of students, etc.) to ensure the economical and efficient use of materials. Optimal distribution will be ensured. Optimal inventory management will be provided to meet needs.	Deanery	Administrative and Financial Affairs Unit/Department Presidencies	Meeting decision	June 31, 2022 June 31, 2023 June 31, 2024	Reasonable assurances have been provided.

KOS 1.5	The administration must treat its personnel and those it serves fairly and equally.	The general requirement that "the administration must treat its personnel and those it serves fairly and equally" is monitored through surveys conducted among academic/administrative staff and students.	KOS 1.5.1	This general condition will continue to be monitored through surveys conducted among academic and administrative staff and students. The opinions of staff and service users will be measured using methods such as suggestion/complaint boxes. Furthermore, solutions to the problems of all service users will be generated through the Contact Us form created on our faculty's website.	Deanery	Personnel Department Presidency / General Secretarial/Quality Coordination	Survey Results	12/31/2023	Reasonable assurance has been provided.
KOS 1.6	All information and documents relating to the administration's activities must be accurate, complete, and reliable.	All information and documents relating to the activities of our faculty. The information and documents are accurate, complete, and reliable. The University Because it was created through the Information Management System through the signature mechanism provided by the system By conducting checks, errors are prevented.		No action was foreseen as reasonable assurances were provided.					Reasonable assurances have been provided.
KOS2	**Mission, organizational structure, and responsibilities:** The mission of administrations and the job descriptions of units and personnel should be defined in writing, communicated to personnel, and an appropriate organizational structure should be established within the administration.								
KOS 2.1	The administration's mission should be defined in writing, announced, and ensured to be embraced by the staff.	Our faculty's mission has been defined at the institutional level, included in the orientation training for academic and administrative staff, stated in the staff orientation guide, strategic plan, activity report, and announced through our website. In addition, at least once a year, an email informing faculty members about our mission and vision is sent to their institutional email addresses.	KOS 2.1	Our faculty's academic and administrative staff will receive an informational email at least once a year, and an email informing them of our mission and vision will be sent to their institutional email addresses.	Deanery	Personnel Department Presidency / General Secretarial	Screenshot	31.12.2022 31.12.2023 31.12.2024	At least one email was sent to academic and administrative staff in 2022.
KOS 2.2	To ensure the mission is accomplished. by administrative units and subunits The tasks to be performed must be defined and announced in writing.	The tasks were defined in writing and communicated to all personnel. Furthermore, the job descriptions were posted on our Faculty's website to ensure the process was completed objectively.	KOS 2.2.1	New personnel joining our faculty will be notified in writing of the duties of their respective units and sub-units. Compliance with the data collection guidelines prepared by our university for the purpose of collecting, monitoring, and evaluating data related to the university's aims and objectives, as well as other service data, will be ensured to achieve the planned goals.	Deanery	Personnel Department Presidency / General Secretarial	Job Descriptions Form	31.12.2022 31.12.2023 31.12.2024	Reasonable assurances have been provided.
KOS 2.3	a duty roster should be created for each employee, outlining their duties, authority, and responsibilities related to those duties, as well as identifying the personnel who will fill in for the absent employee. This roster should be communicated to the personnel and announced on our faculty's website.	In our faculty, taking into account the principle of separation of duties, Job descriptions are included.	KOS 2.3.1	Existing job descriptions will be reviewed, and job description forms for newly arrived personnel, those whose roles have changed, or those whose managers have changed will be updated, signed by both the personnel and the unit manager, and added to the personnel file. Necessary updates will also be made via the website. Standard forms prepared by the Quality Coordination Office are used throughout our University and Faculty, and these standard forms, prepared for both students and staff, are available on our Faculty's website.	Deanery	Personnel Department Presidency	Job Descriptions Form	31.12.2022 31.12.2023 31.12.2024	Reasonable assurances have been provided.
KOS 2.4	The administration and its units should have an organizational chart, and the functional division of tasks should be determined accordingly.	Our faculty has an organizational structure at the institutional and departmental levels. Organizational charts have been created. The distribution of duties among personnel has been determined in an equal and fair manner. The organizational chart of our faculty and departments is available on our website.	KOS 2.4.1.	No action was foreseen as reasonable assurances were provided.					
KOS 2.5	The organizational structure of the administration and its units should demonstrate a basic distribution of authority and responsibility, accountability, and appropriate reporting relationships.	The organizational structure of our faculty and its units, as well as the distribution of basic authority and responsibility, has been established and is maintained within the framework of the laws currently in force.		No action was foreseen as reasonable assurances were provided.					

KOS 2.6	The administration's managers should define and communicate procedures for sensitive tasks in the conduct of activities to the personnel.	Sensitive tasks have been identified within our faculty and the web It was announced on the page.	KOS 2.6.1.	No action was foreseen as reasonable assurances were provided.					
KOS 2.7	Managers at all levels should establish mechanisms to monitor the results of assigned tasks.	Document and information flow in our University and Faculty is via the University Information System (UBYS). Since this is done through the system, managers maintain control over their tasks via the system and hierarchical controls.	KOS 2.7.1	No action was foreseen as reasonable assurances were provided.					
KOS3	**Staff competence and performance:** Administrations should ensure the alignment between staff competence and their duties, and take measures to evaluate and improve performance.								
KOS 3.1	Human resources management should aim to ensure the achievement of the administration's goals and objectives.	Human resources management aims and objectives of the administration. The aim is to achieve this, and while managing human resources, efforts are made to ensure an equal and fair distribution of work in accordance with laws and regulations.	KOS 3.1.1	In our unit, personnel needs are determined, and newly appointed personnel receive orientation training regarding the unit they will be working in, its operation, duties, and responsibilities. A personnel needs analysis is conducted annually to ensure the achievement of our faculty's aims and objectives.	Dean's Office/Department Presidencies	Personnel Department Presidency	Orientation Training Meeting Minutes, training request letters	12/31/2024	Reasonable assurance has been provided.
KOS 3.2	The administration's managers and staff must possess the knowledge, experience, and skills to perform their duties effectively and efficiently.	Our faculty administrators and staff possess the knowledge, experience, and skills to perform their duties effectively and efficiently, and participation in in-service training activities is encouraged.	KOS 3.2.1	To ensure that our faculty members possess the necessary knowledge, experience, and skills to perform their duties effectively, they will be required to participate in internal and external training programs determined by the University.	Deanery	General Secretarial/Personnel Department	Official Documents	12/31/2022	Our University's Personnel Department, In-Service Training Branch As part of the In-Service Training programs sent by the Directorate, the necessary announcements were made to our Faculty staff and their participation was ensured.
KOS 3.3	Professional competence should be prioritized, and the most suitable personnel should be selected for each task.	Academic staff recruitment is carried out with professional qualifications in mind. For administrative staff, professional qualifications are also emphasized, and personnel are selected based on their educational background and the required skills, according to their KPSS (Public Personnel Selection Examination) results.	KOS 3.3.1	Minimum qualification criteria will be determined for positions in our faculty units, and suitable personnel will be assigned in accordance with these criteria. The workload of existing personnel will also be taken into consideration when assigning personnel.	Deanery	Personnel Department Presidency	Job Descriptions Form	12/31/2022	Our faculty staff will be assigned tasks appropriate to their units. is provided.
KOS 3.4	The hiring, promotion, and advancement of personnel should be based on merit and take individual performance into account.	Recruitment and assignment of personnel to our faculty The promotion process is carried out by the Personnel Department of our University in accordance with the relevant legislation.	KOS 3.4.1	Reasonable assurances have been provided by the Bartÿn University Rectorate and the Personnel Department.					
KOS 3.5	The training needs for each task must be identified, and training activities to address these needs should be planned and implemented annually, and updated as necessary.	Our university's Human Resources Department inquires about annual training needs from the units, and annual training planning is carried out within this framework. Participation in trainings on the Presidential Distance Education Portal is encouraged.	KOS 3.5.1	Annual in-service training needs/areas will be identified and training plans will be developed.	Deanery	Personnel Department Presidency/Department Presidencies	Official Documents, Training Plans	12/31/2023	The needs of academic staff are determined at the academic general assembly, and training is provided by our university.
			KOS 3.5.2	Training will be completed in accordance with the annual in-service training plans.	Deanery	Personnel Department Presidency	Completed Training List	12/31/2023	The need for in-service training for academic and administrative staff. The analysis has been completed and submitted to the Human Resources Department.
KOS 3.6	Employee competence and performance should be evaluated by their manager at least once a year, and the evaluation results should be discussed with the employee.	The evaluation of staff competence and performance will be carried out within the scope of the Bartÿn University Administrative Staff Award Guidelines.	KOS 3.6.1	Since the evaluation is conducted once a year within the scope of the Bartÿn University Administrative Staff Award Guidelines, reasonable assurance is provided.	Deanery	Personnel Department Presidency		12/31/2024	
KOS 3.7	Measures should be taken to improve the performance of employees whose performance is deemed insufficient according to performance evaluations, and reward mechanisms should be developed for high-performing employees.	Bartÿn University Administrative Staff Award Guidelines It is available.	KOS 3.7.1	Based on the performance evaluation, personnel deemed to be underperforming will be either improved through training or reassigned to different roles, depending on their situation.	Deanery	Personnel Department Presidency		12/31/2024	Our university in this context Reward Guidelines are in place and reasonable safeguards are provided.

KOS 3.8	Important aspects of human resources management, such as personnel recruitment, transfers, promotions, training, performance evaluations, and employee benefits, must be defined in writing and communicated to the personnel.	Personnel recruitment, transfers, promotions to higher positions, and personnel rights are carried out within the framework of the legislation. Personnel performance evaluations are not conducted. Our university has procedures and principles regarding the transfer of administrative personnel. These regulations are shared with university personnel through the UBYS Information System.		No action was foreseen as reasonable assurances were provided.					
KOS4	**Delegation of Authority:** In administrations, powers and the limits of delegation of authority should be clearly defined and communicated in writing. Delegation of authority should be carried out taking into account the importance and risk of the delegated authority.									
KOS 4.1	The authorities responsible for signing and approving documents in workflow processes should be identified and communicated to personnel.	No action was foreseen as reasonable assurances were provided.		No action was foreseen as reasonable assurances were provided.					
KOS 4.2	Delegations of authority should be defined in writing, indicating the limits of the delegated authority within the framework of principles determined by the senior manager, and should be communicated to the relevant parties as "Reasonable assurance has been provided that no action is foreseen." It should be reported.			No action was foreseen as reasonable assurances were provided.					
KOS 4.3	The delegation of authority should be commensurate with the importance of the authority being delegated.	Care is taken to ensure that the delegation of authority is commensurate with the importance of the delegated authority. Delegation of authority can be done via the Electronic Document Management System (EBYS). Spending authority and the task of implementing it are delegated to the personnel with the closest position in the hierarchical structure.		No action was foreseen as reasonable assurances were provided.					
KOS 4.4	Personnel to whom authority is delegated must possess the knowledge, experience, and skills required for the task.	Bartÿn University has an Electronic Document Management System and Signature Authority Directive.		No action was foreseen as reasonable assurances were provided.					
KOS 4.5	Personnel to whom authority has been delegated must periodically inform the delegator about the use of their authority, and the delegator must seek this information.	Bartÿn University's Electronic Document Management System and Signature Authorization Directive has been issued and is monitored through the system.		No action was foreseen as reasonable assurances were provided.					

2- RISK ASSESSMENT STANDARDS

Standard Code No	Public Internal Control Standard and General Terms	The current situation	Action Code No	Anticipated Action or Actions	Responsible Unit or Working Group Members	Unit to Collaborate With	Output/Result	Completion Date	Explanation
RDS5	**Planning and Programming:** Administrations must create and announce their plans and programs, which include their activities, aims, objectives and indicators, and the resources they need to achieve them, and ensure that their activities are in accordance with these plans and programs.								
RDS 5.1	Governments should prepare strategic plans using participatory methods to establish their mission and vision, define strategic goals and measurable objectives, and measure, monitor, and evaluate their performance.	Our faculty's strategic plan covering the years 2021-2023 has been updated and is being implemented.	RDS 5.1.1	As part of our university's strategic plan, our faculty's strategic plan covering the years 2024-2028 will be prepared and shared on our website.	Deanery	Strategy Development Department Presidency/Department Heads	Strategic Plan	June 31, 2024	In line with our university's strategic plan, our faculty's strategic plan and the strategic target indicators of our departments for 2024- A new plan covering the years 2028 will be prepared and published on our website.
RDS 5.2	Administrations shall prepare performance programs that include the programs, activities, and projects they will carry out, their resource requirements, and performance targets and indicators. should prepare.	The objective stated in our Faculty's Strategic Plan and performance in line with objectives targets, indicators and their sources performance program including needs It is being prepared.	RDS 5.2.1	To measure, monitor, and evaluate the aims and objectives set forth in our faculty's 2021-2023 strategic plan, a performance program will be prepared annually, and another will be prepared in accordance with the new strategic plan for the period covering 2024-2028.	Deanery	Strategy Development Department Presidency/Department Heads	Official Letter	June 31, 2022 June 31, 2023 June 31, 2024	2023-2025 Investment Budget Proposals Rectorate It has been submitted to the relevant authority.
RDS 5.3	Governments should prepare their budgets in accordance with their strategic plans and performance programs.	All budget studies are carried out taking the Strategic Plan into consideration. It is being prepared.	RDS 5.3.1	Our faculty's Budget Preparation Committee has been established, and the committee will be updated as needed.	Deanery	Official Letter from the Strategy Development Department		June 31, 2022 June 31, 2023 June 31, 2024	Reasonable assurances have been provided.
			RDS 5.3.2	As a result of the implementation of our university's strategic plan and performance program, our faculty's budget is determined annually on a performance basis, in coordination with the strategic plan and performance program. will be prepared.	Deanery	Strategy Development Department Presidency/Department Heads	Official Letter	31.12.2022 31.12.2023 31.12.2024	Our faculty's budget proposals have been sent to the General Secretariat.
RDS 5.4	Managers must ensure that activities are aligned with the aims and objectives defined in the relevant legislation, strategic plan, and performance program.	Our faculty conducts its activities in accordance 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. is carrying out.	RDS 5.4.1	Annual reports will be prepared to ensure that activities are aligned with the aims and objectives set forth in the performance program. These reports will be sent to the Strategy Development Department and its sub-departments, and will be published on the website.	Deanery	Internal Control Monitoring and Guidance Commission	Reports	June 31, 2022 June 31, 2023 June 31, 2024	Our faculty's first six-month monitoring and evaluation The Unit Activity report for 2022 has been published on our website. The report is on our website. It has been published.
RDS 5.5	Managers should set specific goals within their areas of responsibility that align with the administration's objectives and communicate these goals to their staff.	University administrators are informed about unit-specific goals that are aligned with the aims and objectives set out in the strategic plan and performance program.	RDS 5.5.1	The aims and objectives outlined in the strategic plan will be included as agenda items in our Faculty's Academic General Assembly, Board of Directors, Department Board, and administrative meetings.	Deanery	Strategy Development Department Presidency/Department Heads	Meeting Minutes	31.12.2022 31.12.2023 31.12.2024	Reasonable assurances have been provided.
			RDS 5.5.2	• To ensure the establishment and maintenance of our Faculty's administrative infrastructure and support services in accordance with the University Development Plan. • To improve the quality of services offered in our faculty, • To establish an institutional hierarchical structure and create an institutional culture within our faculty. • To foster team spirit in our faculty, • To establish an administrative structure in our faculty where decision-making processes are open, transparent, and rational, and which is not shy about being accountable. • In our faculty, a principled, honest, and consistent management approach will ensure the continuity of a trustworthy and respected administration in the eyes of the public and stakeholders.	Deanery	General Secretariat/Strategy Development Department/Division Presidencies		31.12.2022 31.12.2023 31.12.2024	Reasonable assurances have been provided.
RDS 5.6	The objectives of the administration and its units should be specific, measurable, achievable, relevant, and time-bound.	The goals are specific, measurable, achievable, relevant, and time-bound.		No action was foreseen as reasonable assurances were provided.					
RDS6	**Risk identification and assessment:** Administrations should systematically analyze and identify internal and external risks that could hinder the achievement of their aims and objectives, and determine the necessary measures to be taken.								

RDS 6.1	Administrations should systematically of managers and all personnel, and identify conduct	When determining the aims and objectives in our faculty risks to their aims and objectives each year, with the participation studies on potential risks.	RDS 6.1.1	Within the scope of our University's Risk Guidelines, our Faculty has its own Unit Risk Identification and Analysis Commission and sub-unit coordination offices, and they continue their work accordingly.	Deanery	General Secretariat/Strategy Development Department/Occupational Health and Safety Security Coordination Office/ Unit Risk Determination and Analysis Commission	Official Letter/Meeting Minutes	31.10.2022 31.10.2023 31.10.2024	Annual administrative meeting of our faculty and physical risks are identified at work Health and Safety The Coordination Office and the General Secretariat are being informed.
RDS 6.2	The probability of risks occurring and their potential impact should be analyzed at least once a year.	In our faculty, the participation of administrators and all staff is ensured when determining aims and objectives, and studies are carried out to address potential risks.	RDS 6.2.1	In accordance with the risk guidelines prepared by the university, risks that may hinder the achievement of the aims and objectives in our Faculty's performance programs will be analyzed at least once a year, along with their probability of occurrence and potential impacts.	Deanery	General Secretariat/Strategy Development Department/Occupational Health and Safety Security Coordination Office/ Unit Risk Determination and Analysis Commission	Report	31.12.2022 31.12.2023 31.12.2024	By our faculty's risk assessment committee The risks have been analyzed and compiled into a report.
RDS 6.3	Measures to mitigate risks should be identified and action plans should be developed.	Bartın University has a Corporate Risk Management Directive. Measures to be taken within the scope of this directive will be determined by our Faculty's Unit Risk Identification and Analysis Commission. will be determined by them.	RDS 6.3.1	The realization of risks related to the aims and objectives of our faculty The probability and potential impacts will be reported in order of importance, and Suggestions and measures to mitigate risks are reported. An annual Action Plan will be prepared. At the end of each year, it will be monitored and evaluated, and the commission will report to the Dean's Office.	Deanery	General Secretariat/Strategy Development Department/Occupational Health and Safety Security Coordination Office/ Unit Risk Determination and Analysis Commission	Risk Action Plan	31.12.2022 31.12.2023 31.12.2024	Our faculty is taking precautions against risks. measures have been taken, an action plan has been created. It has been provided and submitted to the Dean's Office.

3- CONTROL ACTIVITY STANDARDS

Standard Code No.	Public Internal Control Standard and General Requirement	The current situation	Action Code No.	Anticipated Action or Actions	Responsible Unit or working group members	Partnership Unit to be built	Output/Result	Completion Date	Explanation
KFS7	**Control strategies and methods:** Administrations should identify and implement control strategies and methods that are appropriate to achieve their objectives and address risks.								
KFS 7.1	Appropriate control strategies and methods (regular review, sampling control, comparison, verification, reporting, coordination, verification, analysis, authorization, supervision, inspection, monitoring, etc.) should be identified and implemented for each activity and its risks.	The Unit Risk Identification and Analysis Committee is carrying out its work to monitor, compare, analyze, and report on processes and risks, and the team's work has been compiled into a report and submitted to the Dean's Office.	KFS 7.1.1	Based on the decisions, minutes, and reports obtained as a result of the work of our Faculty's Unit Risk Assessment and Analysis Commission, necessary actions will be planned and implemented.	Deanery	Section Directorates/Units Risk Identification and Analysis Commission	Meeting Minutes, Report	31.12.2022 31.12.2023 31.12.2024	Reasonable assurances have been provided.
KFS 7.2	Controls should include pre-process control, process control, and post-process control, where necessary.	Procurements entered into the Direct Procurement Tracking System will be evaluated, and similar procurements will be aggregated.	KFS 7.2.1	Procurements entered into the Direct Procurement Tracking System will be evaluated, and similar procurements will be aggregated.	Deanery	General Secretariat/Strategy Development Department Presidency/Administrative and Financial Affairs Unit	Direct Procurement The documents, Correspondence,	31.12.2022 31.12.2023 31.12.2024	Reasonable assurances have been provided.
KFS 7.3	Control activities should include periodic inspections of assets and ensuring their security.	All assets of our faculty are registered, and periodic inventories and controls are carried out in accordance with the relevant regulations.	KFS 7.3.1	The records held in our units for the security and control of assets will be checked against accounting records on a quarterly basis.	Deanery	Strategy Development Department	Consumption Outputs The report	31.12.2022 31.12.2023 31.12.2024	Reasonable assurances have been provided.
		Periodic inspections and security checks of assets are carried out within the framework of existing legislation. The compatibility of assets secured by current legislation with our university's ALYS system is also ensured.	KFS 7.3.2	Within the periods determined according to need and legislation, and with records and documents. Taking into account accounting records, asset records, etc., the security of assets will be ensured by continuing to conduct assessments and counts that cover the security of assets.	Dean's Office	General Secretariat	Study Data, Records	31.12.2022 31.12.2023 31.12.2024	The counting process has been completed and the necessary labeling has been finalized. The assets have been secured.
KFS 7.4	The cost of the chosen control method should not exceed the expected benefit.	The control methods developed within our unit ensure that aims and objectives are achieved at the most optimal cost.		No action was foreseen as reasonable assurances were provided.					
KFS8	**Establishing and documenting procedures:** Administrations must prepare, update, and make available to relevant personnel the necessary written procedures and regulations for their activities and financial decisions and transactions.								
KFS 8.1	Governments should establish written procedures regarding their activities and financial decisions and transactions.	Activities and financial decisions and transactions are carried out in accordance with Law No. 5018 and budget laws.		No action was foreseen as reasonable assurances were provided.					
KFS 8.2	Procedures and related documents should cover the initiation, implementation, and completion phases of an activity or financial decision and transaction.	Activities and financial decisions and transactions are carried out in accordance with Law No. 5018 and budget laws.	KFS 8.2.1	Procedures will be carried out in accordance with the process manual to be prepared by our university.	Dean's Office	Quality Coordination	Process Manual assignment letter	31.12.2024	Reasonable assurance has been provided.
KFS 8.3	Procedures and related documents must be current, comprehensive, compliant with legislation, and understandable and accessible to relevant personnel.	Procedures and documents are compliant with current legislation, understandable, and accessible. It will be updated accordingly. Access to the necessary documents for KFS 8.3.1 is available on our university and faculty websites.		Procedures are published and updated on our faculty website to facilitate accessibility.	Deanery	General Secretariat Quality Coordination	Web Page Image	31.12.2024	Reasonable assurance has been provided.
KFS9	**Separation of duties:** To reduce the risk of errors, omissions, inaccuracies, irregularities, and corruption, the tasks of approving, implementing, recording, and controlling activities and financial decisions and transactions should be shared among personnel.								
KFS 9.1	The tasks of approving, implementing, recording, and controlling each activity or financial decision and transaction should be assigned to different individuals.	In accordance with workflow diagrams and legislation, to ensure self-control. The process, its execution, and its monitoring will be carried out by different individuals. A system of checks and balances will be ensured. Our faculty's processes... approval, implementation, recording and control tasks are different Job Description Form based on the principle of being performed by personnel. They will prepare it.		No action was foreseen as reasonable assurances were provided.			Duty Definitions/Web Page Image		Reasonable assurance has been provided.
KFS 9.2	In administrations where the principle of separation of duties cannot be fully implemented due to insufficient staffing, managers must be aware of the risks and take the necessary precautions.	Managers in administrations with insufficient staffing levels are aware of the risks and are taking the necessary precautions.		No action was foreseen as reasonable assurances were provided.					
KFS10	**Hierarchical controls:** Managers must systematically check that tasks and processes comply with procedures.								
KFS 10.1	Managers must conduct the necessary checks to ensure that procedures are implemented effectively and consistently.	During the execution of activities, tasks and procedures are carried out by managers taking into account hierarchical controls and legal regulations.		No action was foreseen as reasonable assurances were provided.			Reasonable assurances have been provided.		Reasonable assurances have been provided.

			according to KFS 10.2.1	In our faculty, monitoring of personnel work and procedures, process management, and error reporting are carried out In order to address these issues, meetings will be held every six months to evaluate the past period and plan for the upcoming period.	Deanery	General Secretariat/ Personnel Department Presidency	Meeting Minutes. All periods.	Reasonable assurance has been provided.	
KFS 10.2	Managers should monitor and approve the work and actions of personnel, and provide necessary instructions to correct errors and irregularities.	approve the work and procedures of the personnel, and address any errors and deficiencies. (KFS 10.2.2) It provides the necessary instructions for correcting irregularities. By controlling the personnel's work methods, any errors and deficiencies in the work and processes will be corrected, and workflow diagrams, sensitive tasks, and procedures related to the defined jobs will be made available to the public.		The work and procedures of our faculty personnel are periodically checked hierarchically, and necessary measures are taken to correct any errors and deficiencies identified. Managers monitor and will be taken. In risky areas, the appropriate Dean's Office will be responsible for the actions taken by the managers or persons they designate.		General Secretariat/ Strategy Development Apartment Presidency/Unit Risk Identification and Analysis Commission	Official Documents, Minutes	31.12.2024	Reasonable assurances have been provided.
			KFS 10.2.3	Article 10 of the Civil Servants Law No. 657 states that civil servants in supervisory positions are responsible for performing and ensuring the timely and complete execution of duties determined by laws, regulations, and bylaws. Furthermore, information will be provided regarding financial responsibility for implementing officers, spending authorities, personnel involved in spending processes, and civil servants acting as guarantors.	Deanery	General Secretariat Personnel Department Presidency/Strategy Development Department Presidency	Official Documents	31.12.2024	Reasonable assurances have been provided.
KFS11	**Continuity of operations:** Administrations must take the necessary measures to ensure the continuity of operations.								
KFS 11.1	Necessary precautions should be taken against factors affecting the continuity of operations, such as staff shortages, temporary or permanent absences, transitions to new information systems, changes in methods or legislation, and extraordinary circumstances.	Information and training meetings are being held regarding the transition to new information systems and legislative changes. In addition, job descriptions have been written down and communicated to the personnel.		Temporary or permanent disruptions to operations To prevent this, each employee has a replacement to fill in for them. They will be identified and the necessary measures will be taken.	Deanery	Personnel Department Presidency/Department Presidencies	Job descriptions		A task that may arise temporarily or permanently. To prevent disruptions, replacement personnel have been designated for each absent employee, and necessary precautions have been taken.
KFS 11.2	When necessary, substitute personnel should be appointed in accordance with the proper procedures.	Acting appointments are made in accordance with the legislation. Furthermore, the names of the acting personnel are included in the job descriptions.		No action was foreseen as reasonable assurances were provided.					
KFS 11.3	When personnel leave their positions, a report is prepared by the the work or transactions and the necessary documents. This personnel. This should be provided by the manager.	managers using the Academic and Administrative Personnel Transfer Form, including the status of report is prepared in accordance with the relevant regulations and then forwarded to the assigned	KFS 11.3.1	No action is foreseen as reasonable assurance has been provided.	Deanery	Personnel Department Presidency	Task Transfer Form	31.12.2022 31.12.2023 23.12.2024	
KFS12	**Information systems controls:** Administrations should develop the necessary control mechanisms to ensure the continuity and reliability of information systems.								
KFS 12.1	Controls to ensure the continuity and reliability of information systems should be defined and implemented in writing.	Data entry and information processing are carried out in coordination with our unit and the University's IT Department. Authorizations have been granted for data and information entry, and a system has been created to prevent unauthorized individuals from interfering with the information.		Reasonable assurance has been provided in cooperation with the Information Technology Department.					
KFS 12.2	Authorizations should be established for data and information entry into the information system and for access to it, and mechanisms should be created to prevent, detect, and correct errors and irregularities.	No action was foreseen as reasonable assurances were provided.		No action was foreseen as reasonable assurances were provided.					
KFS 12.3	Governments should develop mechanisms to ensure information governance.	No action was foreseen as reasonable assurances were provided.		No action was foreseen as reasonable assurances were provided.					

4- INFORMATION AND COMMUNICATION STANDARDS

Standard Code No.	Public Internal Control Standard and General Requirement	The current situation	Action Code No.	Anticipated Action or Actions	Members of the Responsible Unit or Working Group	Partnership Unit to be built	Output/Result	Completion Date	Explanation
BIS13	**Information and communication:** Administrations should have an appropriate information and communication system in place to monitor the performance of their units and employees, ensure sound decision-making processes, and achieve efficiency and satisfaction in service delivery.								
BIS 13.1	Administrative bodies should have an effective and continuous information and communication system encompassing both internal and external communication, both horizontally and vertically.	Our faculty's internal and external communication is conducted through the UBYS system. This is happening. To ensure effectiveness and success in internal and external communication, the mission, vision, job descriptions, workflow diagrams, relevant regulations, events, and contact information are announced on the website.	BIS 13.1.1	Newly hired personnel will be added to existing email groups to maintain an effective and continuous information and communication network within the unit. Our website will also be kept up-to-date.	Deanery	Information Technology Department Presidency/Unit Web Commission	Web Page Image	June 31, 2023	Academic boards, advisory boards, Faculty Administration and Faculty Boards, social Active communication is ensured through various communication channels, such as the website's communication channels. It has been determined to be up-to-date.
BIS 13.2	Administrators and staff can access correspondence as quickly as possible to fulfill their duties. They must have timely access to the necessary information and documents created by the Ministry of Finance to adequately fulfill their financial responsibilities.	Our faculty's correspondence is conducted through the UBYS system. It can be accessed through information systems such as KBS, MYS, and e-budget.	BIS 13.2.1	Reasonable assurances have been provided.				June 31, 2022 June 31, 2023 June 31, 2024	Reasonable assurances have been provided.
BIS 13.3	The information should be accurate, reliable, complete, useful, and understandable.	The information prepared and published in our faculty is compliant with the legislation, ensuring its comprehensibility and accuracy and reliability at the time of its preparation.	BIS 13.3.1	The existing information will be systematically updated periodically by the web commission.	Deanery	Unit Web Commission	Web Page Image	June 31, 2023 June 31, 2024	Reasonable assurances have been provided.
BIS 13.4	Law No. 5018, the Budget Law, the General Circular on Performance, the use of certain appropriations and the principles regarding the implementation of the program and budget and expenditures, the Distribution of Budget Appropriations of Higher Education Institutions to Units, the Procedures for Attaching and Using Appropriation Documents, and other information regarding resource utilization should be accessible to spending authorities, managers, and relevant personnel in a timely manner.	The principles are implemented through the e-budget and the KBS System.		No action was foreseen as reasonable assurances were provided.					
BIS 13.5	Management information systems should be designed to generate the necessary information and reports that management needs and to provide opportunities for analysis.	Our faculty uses EBYS, KBS, BKMYBS, e-budget, TKYS, Systems such as HYTAP, YÖKSYS, EKAP, etc. are used.		No action was foreseen as reasonable assurances were provided.					
BIS 13.6	Managers should communicate their expectations to personnel within the scope of the administration's mission, vision, and objectives, and within the scope of their duties and responsibilities.	Our faculty administrators communicate their expectations, within the framework of the administration's mission, vision, and objectives, to the staff through various meetings and conferences as part of their duties and responsibilities.	BIS 13.6.1	The expectations, duties, and responsibilities within the framework of the administration's mission, vision, and objectives will be included as agenda items in Academic Council, Board of Directors/Department Board, and administrative meetings.	Deanery	Personnel Department Presidency/Department Presidencies	Correspondence, Meeting Minutes	31.12.2022 31.12.2023 31.12.2024	Reasonable assurances have 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 staff and identify their suggestions and problems, our University conducts surveys every year, and the Faculty administration holds regular meetings.		No action was foreseen as reasonable assurances were provided.					

BIS14	**Reporting:** The administration's aims, objectives, indicators, activities, and results must be reported in accordance with the principles of transparency and accountability.								
BIS 14.1	Governments must disclose their aims, objectives, strategies, assets, liabilities, and performance programs to the public annually.	Unit activity reports, prepared in line with the strategic plan, are shared with the public on the website.	BIS 14.1.1	Our faculty's aims, objectives, strategies, and assets And strategic plans and activity reports that show their responsibilities This information will continue to be announced to the public via our faculty's website.	Deanery	Internal Control Monitoring and Guidance Commission	Monitoring and Evaluation Reports	June 31, 2022 June 31, 2023 June 31, 2024	Reasonable assurances have been provided.
			BIS 14.1.2	The monitoring and evaluation results of our faculty will be reported and announced to the public via our website.	Deanery	Internal Control Monitoring and Direction Commission	Monitoring and Evaluation Reports	31.12.2022 31.12.2023 31.12.2024	Reasonable assurances have been provided.
BIS 14.3	Activity results and evaluations should be shown and announced in the administration's activity report.	Our faculty's unit activity report is prepared annually with the participation of our faculty departments, in accordance with the relevant legislation.		No action was foreseen as reasonable assurances were provided.					
BIS 14.4	A horizontal and vertical reporting network is established within the administration for the purpose accordance with standards, and the necessary they are shared with personnel regarding They should be informed about the reports that need to be prepared.	of monitoring activities. Reports on activities should be determined in care is taken in their preparation by the relevant units and personnel, and their duties and activities.		No action was foreseen as reasonable assurances were provided.					
BIS15	**Record keeping and filing system:** Administrations must have a comprehensive and up-to-date system in place for recording, classifying, and filing all business and transactions, including incoming and outgoing documents.								
BIS 15.1	The record-keeping and filing system should encompass incoming and outgoing documents, as well as internal administrative communication, including those in electronic format.	Registration and storage documents are tracked through the University Information Management System. Accounting transactions are tracked through information systems such as KBS, MYS, and e-budget, created by the Ministry of Finance.		No action was foreseen as reasonable assurances were provided.					
BIS 15.2	The record-keeping and filing system must be comprehensive and up-to-date, accessible and traceable by administrators and staff. should be.	Within the scope of the authority granted to our faculty personnel, the record and filing system is continuously updated and maintained in an accessible manner.		No action was foreseen as reasonable assurances were provided.					
BIS 15.3	The record-keeping and filing system must ensure the security and protection of personal data.	The record-keeping and filing system has been designed to ensure the security and protection of personal data.		No action was foreseen as reasonable assurances were provided.					
BIS 15.4	The record-keeping and filing system must conform to established standards.	The record-keeping and filing system has been established in accordance with legislation and standards.		No action was foreseen as reasonable assurances were provided.					
BIS 15.5	Incoming and outgoing documents must be recorded in a timely manner, classified according to standards, and stored in accordance with the archival system.	Incoming and outgoing documents are recorded in a timely manner, classified according to standards, and stored in accordance with the archival system.	BIS 15.5.1	No action was foreseen as reasonable assurances were provided.					
BIS 15.6	An archival and documentation system should be established that conforms to defined standards and includes the recording, classification, preservation, and access to the administration's work and transactions.	The administration has an archive and documentation system that complies with established standards, encompassing the recording, classification, preservation, and access to its business and transactions.		No action was foreseen as reasonable assurances were provided.					
BIS16	**Reporting errors, irregularities, and corruption:** Administrations should establish procedures to ensure that errors, irregularities, and corruption are reported in a structured manner.								

BIS 16.1	Methods for reporting errors, irregularities, and corruption should be defined and announced.	Reporting of errors, irregularities, and corruption will be carried out in accordance with the procedures and principles specified in the legislation, and personnel are being informed about the relevant legislation.	BIS 16.1.1	Legislation regarding the procedures for reporting errors, irregularities, and corruption. These procedures and principles will be followed, and personnel will be informed about the relevant legislation through in-service training and orientation training.	Deanery	Personnel Department Presidency/ Legal Counsel	Orientation Training Minutes/Website The image	June 31, 2022 June 31, 2023 June 31, 2024	Articles 55, 56, 57 and 58 of the Public Financial Management and Control Law No. 5018, Article 21 of the Civil Servants Law No. 657, the Right to Petition Law No. 3071 Law on the Use of the Law Regarding Complaints and Applications of Civil Servants Regulation, Procedures and Principles Regarding Internal Control and Preliminary Financial Control, Public Internal Control Information regarding the Standards Compliance Action Plan during compliance training sessions. is being done.
BIS 16.2	Managers must conduct adequate investigations into reported errors, irregularities, and corruption.	Our managers , reported errors, irregularities and corruption They are conducting the necessary investigation into the matter.		No action was foreseen as reasonable assurances were provided.					
BIS 16.3	Personnel who report errors, irregularities, and corruption should not be subjected to unfair or discriminatory treatment.	In our faculty, personnel who report errors, irregularities, and corruption are not subjected to unfair or discriminatory treatment.		No action was foreseen as reasonable assurances were provided.					

5- MONITORING STANDARDS

Standard Code No.	Public Internal Control Standard and General Requirement	The current situation	Action Code No.	Anticipated Action or Actions	Responsible Unit or working group members	Partnership Unit to be built	Output/Result	Completion Date	Explanation
IS17	**Assessment of internal control:** Administrations should assess their internal control system at least once a year.								
IS 17.1	The internal control system should be evaluated through continuous monitoring, a specific assessment, or a combination of both.	The Internal Control Monitoring and Steering Committee within our faculty was updated in May 2022 and continues its monitoring and evaluation activities.	IS 17.1.1	The Faculty's Internal Control Monitoring and Guidance Committee will conduct evaluations twice a year (July and January), and the prepared report will be submitted to the Faculty administration.	Deanery	Strategy Development Department/Internal Control Monitoring and Orientation Commission	Monitoring and Evaluation The report	June 31, 2023 June 31, 2024	Our faculty's first six-month monitoring and evaluation report has been submitted to the Dean's Office and published on the website. The second six-month monitoring and evaluation reports have also been submitted to the Dean's Office.
IS 17.2	Processes and methods should be established for identifying, reporting, and taking necessary corrective measures regarding shortcomings in internal control and inappropriate control methods.	The Internal Control Monitoring and Steering Committee within our faculty was updated in May 2022 and continues its monitoring and evaluation activities.	IS 17.2.1	Meetings will be held to evaluate the internal control system, address identified shortcomings, take necessary measures to resolve problems, and determine new methods.	Deanery	Strategy Development Department/Internal Control Monitoring and Orientation Commission	Official Documents, Meeting Minutes	June 31, 2023 June 31, 2024	Our faculty's first six-month monitoring and evaluation report has been submitted to the Dean's Office and published on the website. The second six-month monitoring and evaluation reports have also been submitted to the Dean's Office.
IS 17.3	The administrative units should be involved in the evaluation of internal controls.	In our faculty, the revision of the Internal Control Compliance Action Plan covering the 2022-2024 period is continuing in a participatory manner with the representation of all units.	IS 17.3.1	A general evaluation of internal control at the faculty level will be conducted under the coordination of Internal Control Monitoring and Guidance, with the participation of personnel in decision-making and managerial positions within the units.	Deanery	Strategy Development Department/Internal Control Monitoring and Direction records Commission	Monitoring and Evaluation Report/Meeting	June 31, 2023 June 31, 2024	Reasonable assurances have been provided.
IS 17.4	In evaluating internal control, the opinions of managers, requests and complaints from individuals and/or administrations, and reports prepared as a result of internal and external audits should be taken into consideration.	In evaluating internal control, the opinions of managers, requests and complaints from individuals and/or administrations, and reports prepared as a result of internal and external audits are taken into consideration.		No action was foreseen as reasonable assurances were provided.					Reasonable assurances have been provided.
IS 17.5	The necessary measures should be determined based on the evaluation of internal controls and implemented within the framework of an action plan.	Laws No. 5018 and 5436, the Regulation on the Working Procedures and Principles of Internal Auditors, Internal Audit Standards, Internal Audit Guide, Internal Control Action Plan Circular and 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 deemed necessary.	Deanery	Strategy Development Department/Internal Control Monitoring and Orientation Commission	Correspondence, Internal Control Monitoring and Evaluation The report	12/31/2024	Reasonable assurances have been provided.
		This is the evaluation of the final version of the "Internal Control Action Plan" by the managers.	IS 17.5.2	The final version of the "Internal Control Action Plan" should be reviewed by managers and necessary actions taken. by taking measures and the control standard and All conditions must be 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.								
IS 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.					
IS 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.					