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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 With members	Working Group to Collaborate Unit	Output/Result	Completion Date	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 control monitoring and evaluation committee for the action plan to comply with internal control standards information meetings under the coordination of This is being done. The members of the Internal Control Monitoring and Steering Committee of our faculty will be appointed in 2023. The internal control system has been updated by senior management. It is supported.	KOS 1.1.1	No action was foreseen as reasonable assurances were provided.	Internal Control Monitoring and Orientation Commission	Strategy Development Apartment Presidency/Dean's Office/B certificates, presidential official documents	Meeting The minutes, meeting images, death	12/31/2023	06.07.2023-07.07.2023 the first 6 months on those dates Annual meeting on 26.12.2023 monitoring and evaluation meetings have been held The decisions have been reported to the Dean's office.
KOS 1.2	The administration's managers the internal control system It should serve as an example for staff in its implementation.	The managers are committed to setting an example in the implementation of the system.	KOS 1.2.1	The first six-month monitoring and evaluation meeting has 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 certificates, presidential correspondence.	Meeting The minutes, meeting photos, death	Six Months Periods	06.07.2023-07.07.2023 the first 6 months of 26.12.2023 Annual monitoring and evaluation meetings were held on [date], and the decisions were reported to the Dean's Office.
KOS 1.3	Portal. rules must be followed. The Ethics Committee in our faculty	Newly hired personnel at our university are required to sign a "Public Officials Ethics Agreement" and their personnel records are updated accordingly. It is kept in the file. Our university staff should be aware of the Public Ethics rules and apply them in all activities through the Presidential Distance Education Staff are given training on the Principles of Ethical Conduct, and continues its activities. Academic and administrative staff are provided with the necessary ethical information.	KOS 1.3.1	No action was foreseen as reasonable assurances were provided.	Deanery	Personnel Department Presidency / General Secretariat Personnel Affairs Unit/Department Presidencies	Meeting Image /Meeting Minutes	31.12.2023	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 being completed by.
KOS 1.4	Honesty, transparency, and accountability in operations. Capability must be ensured.	Our faculty prioritizes honesty and transparency in its financial activities. and accountability principles are applied. In this context The faculty's activity report, strategic plan, and performance programs are published on its website.	KOS 1.4.1	Honesty, transparency, and accountability are ensured in the operations. These measures will be implemented and monitored annually. Annual activity reports will be prepared, the Faculty's performance will be evaluated annually in line with performance indicators, and this will be announced on the faculty's website.	Deanery	Internal Control Monitoring and Guidance Commission	Report, Web Page The image	June 30, 2023 June 30, 2024	2023 Annual Report, January It will be published on our website within the month.
		Our faculty's 'Energy Data' and 'Zero Waste Data' are released monthly. These records are kept regularly 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	Web Page Image	June 30, 2023 June 30, 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	Our Faculty's Current and Investment Budget Preparation Guide Budget proposals are analyzed and compared with ALYS data to ensure necessary accuracy. Reports will be prepared, meetings will be organized, and the decisions made will be communicated to the relevant units.	Deanery	Strategy Department Presidency / General Secretariat / Department Presidencies	Report, Web Page Output	June 30, 2023 June 30, 2024	Reasonable assurances have been provided.
		Consumption needed by our faculty and requested by the departments. and provision of durable movable materials will be ensured.	KOS 1.4.6	The annual needs of "Consumable Materials" for our Faculty and Departments are rationally planned, ensuring the economical and efficient use of materials. based on relevant parameters (square meters, number of students, etc.) for its use Optimal distribution will be ensured. Optimal stock to meet needs. management will be provided.	Deanery	Administrative and Financial Affairs Unit/Department Presidencies	Report, Web Page The image	June 30, 2023 June 30, 2024	Reasonable assurances have been provided.

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KOS 1.5	To the administration's personnel and those served Treatment should be fair and equal.	The general requirement that 'administrative staff and those served should be treated fairly and equally' is monitored through surveys conducted among academic/administrative staff and students.	KOS 1.5.1	This general requirement applies to academic and administrative staff and students. Monitoring will continue through surveys. The opinions of staff and those served will be measured using methods such as the Suggestion/Complaint Box. Additionally, the Contact Us form created on our faculty's website will be used. Solutions will be produced for the problems of all service areas.	Deanery	Personnel Department Presidency / General Secretarial/Quality Coordination	Survey Results	12/31/2023	Our faculty's communication channels are actively used to provide immediate feedback on requests, complaints, or suggestions from academic and administrative staff and students. It is possible to answer.
KOS 1.6	All information and documents relating to the administration's activities must be accurate, complete, and reliable.	All information and documents related to the activities of our faculty are accurate, complete, and reliable. Since the information and documents are created through the University Information Management System, the system... by being checked through the signature mechanism it provides This ensures that errors are prevented.		No action was foreseen as reasonable assurances were provided.					
KOS2 Mission, organizational structure and duties: The mission of the administrations and the job descriptions of the units and personnel should be determined in writing, communicated to the 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 implemented by the staff. It should be ensured that it is adopted.	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, our faculty staff receive a mission and vision statement via their institutional email addresses. An informational email has been sent.	KOS 2.1	Our faculty's academic and administrative staff will receive information at least once a year, and the mission and vision will be sent to their institutional email addresses. An informational email will be sent.	Deanery	Personnel Department Presidency / General Secretarial	Screenshot	31.12.2023 31.12.2024	At least once in 2023 An email has been sent to academic and administrative staff.
KOS 2.2	To ensure the mission is accomplished. The tasks to be carried out by the administrative units and sub-units shall be in writing. It should be identified and announced.	Tasks were defined in writing and communicated to all personnel. This has been done. In addition, job descriptions have been posted on our Faculty's website, ensuring the process has been completed objectively.	KOS 2.2.1	New personnel joining our faculty will be notified in writing of the duties of their units and sub-units. Compliance with the data collection guidelines prepared by the 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 required. This will ensure that the planned goals are achieved.	Deanery	Personnel Department Presidency / General Secretarial	Job Descriptions Form	31.12.2023 31.12.2024	Reasonable assurances have been provided.
KOS 2.3	A job assignment chart should be created and communicated to personnel within administrative units, outlining their duties and the authority and responsibilities associated with those duties.	In our faculty, taking into account the principle of separation of duties, the duties, authority, and responsibilities of each staff member, as well as the personnel who will cover for them when the assigned staff member is absent, have been determined and communicated to the relevant staff members. This information is also available on our faculty website. Definitions are included.	KOS 2.3.1	Existing job descriptions are reviewed, and new hires and those with job changes are included. Alternatively, the job description form for personnel whose manager has 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. Quality Coordination Office throughout our University and Faculty. We use standard forms organized by [organization name], and these standard forms, prepared for both students and staff, are available on our Faculty Website. It is included on the page.	Deanery	Personnel Department Presidency	Job Descriptions Form	31.12.2023 31.12.2024	Reasonable assurances have been provided.
KOS 2.4	levels within our faculty, outlining the organizational structure of the and the functional task accordingly The distribution must be determined. The organizational chart	Organizational charts have been created at the institutional and departmental administration and its units. The distribution of duties among personnel should be equal and... It has been determined fairly. Our faculty and its departments is available on our website.	KOS 2.4.1.	No action was foreseen as reasonable assurances were provided.					

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KOS 2.5	The organizational structure of the administration and its units, the basic distribution of authority and responsibility, and accountability. It should demonstrate accountability and an appropriate reporting relationship.	The organizational structure of our faculty and its units, basic authority and The division of responsibilities has been established and is maintained within the framework of existing laws.		No action was foreseen as reasonable assurances were provided.					
KOS 2.6	The administrators of the administration, the activities sensitive tasks in execution They should define the procedures and communicate them to the staff.	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 are responsible for the tasks assigned. Mechanisms should be established to monitor the outcome.	Document and information flow in our University and Faculty is via the University Information System (UBYS). Since this is done through the system, managers can control their tasks through the system and hierarchically. It ensures this through 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 to improve the goals and objectives of the administration, and human resources... while managing resources in accordance with laws and regulations, equally and An effort is being made to ensure a fair distribution of work.	KOS 3.1.1	Personnel needs in our unit are determined and newly appointed personnel are assigned tasks. Orientation training regarding the unit's operation, duties and responsibilities will be provided by the Dean's Office/Department. This is provided for the realization of the aims and objectives of our faculty. will conduct a personnel needs analysis every year.	The presidencies	Personnel Department Presidency	Orientation Training Meeting The minutes, Correspondence	12/31/2024	Newly hired personnel received orientation training.
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. However, participation in in-service training activities is encouraged. is being done.	KOS 3.2.1	In order for our faculty staff to perform their duties in the best possible way, the University in terms of them having the knowledge, experience and skills Relevant personnel will be required to participate in the training programs determined by the relevant authorities.	Deanery	General Secretariat/Personnel Department	Certificate of Participation	12/31/2023	By the In-Service Training Branch Directorate of the Personnel Department of our University As part of the In-Service Training programs sent, 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, emphasis is placed on professional qualifications, and the KPSS (Public Personnel Selection Examination) is used. According to the results, the training area for incoming personnel is selected based on the required qualifications.	KOS 3.3.1	Minimum qualification criteria have been determined for positions in the units of our faculty, and these Suitable personnel will be assigned in accordance with the criteria. The workload of existing personnel is also taken into consideration when assigning personnel. will receive.	Deanery	Personnel Department Presidency	Job Descriptions Form	12/31/2023	Our faculty members are assigned tasks appropriate to their respective units.
KOS 3.4	Recruitment and promotion of personnel in our Faculty are carried out by the University's Personnel Department and its adhering to the principle of merit and taking individual performance into consideration. should be included.	Presidency in accordance with the relevant legislation,	KOS 3.4.1	Reasonable assurances have been provided by the Bartýn University Rectorate and the Personnel Department.					
KOS 3.5	The training needs for each task should be identified, and training should be provided to meet those needs. Activities should be planned and implemented annually and updated as needed.	Annual evaluation by our University's Human Resources Department Training needs are discussed with the relevant units, and annual training plans are prepared accordingly. Training is provided online through the Presidential Distance Education Portal.	KOS 3.5.1	Identifying annual in-service training needs/areas and Educational plans will be developed.	Deanery	Personnel Department Presidency/Department Presidencies	Correspondence, Training Plans	12/31/2024	Academic and Administrative Staff need for in-service training The analysis has been completed and submitted to the Personnel Department. For academic staff in the academic general assembly needs have been identified and by our University training is provided
			KOS 3.5.2	Training will be completed in accordance with the annual in-service training plans.	Deanery	Personnel Department Presidency	Completed Training List	12/31/2024	

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KOS 3.6	Employee competence and performance should be evaluated by their manager at least once a year, and the evaluation should be conducted accordingly. The results should be discussed with the staff.	Regarding the competence and performance of personnel The evaluation 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	Personnel whose performance is deemed insufficient according to the performance evaluation Measures should be taken to improve performance, high- performing Reward mechanisms for staff should be developed.	Bartÿn University has an Administrative Staff Award Regulation. KOS 3.7.1		Based on the performance evaluation, personnel deemed to be underperforming will be either offered training to improve their skills or reassigned to different roles, depending on the situation.	Deanery	Personnel Department Presidency		12/31/2024	Our university has an Awarding Guideline in place for this purpose, and provides reasonable assurance. has been provided.
KOS 3.8	evaluations, and personnel rights are carried out There are important procedures and principles regarding These regulations must be determined in writing and are shared with the staff.	Personnel recruitment, transfers, promotions, training, performance within the framework of the legislation. Personnel performance evaluations are not conducted. Transfer of Administrative Staff at Our University resource management. Regarding this subject... announced to the staff through the UBYS Information System of our University. They		No action was foreseen as reasonable assurances were provided.					
KOS4 Delegation of Authority: In administrations, authorities and the limits of delegation of authority must 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 are made by the senior manager. transferred within the framework of the determined principles The limits of the authority must be clearly defined in writing and communicated to the relevant parties.	No action was foreseen as reasonable assurances were provided.		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	The personnel to whom authority has been delegated are responsible for the task. possesses the necessary knowledge, experience and skills should be.	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, the authority The delegator must inform the delegate periodically about the use of the authority. then they should look for 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 Department 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 compliance with these plans and programs.									
RDS 5.1	Administrations establish their mission and vision, and define strategic goals and measurable objectives. Strategic planning using participatory methods to measure, monitor, and evaluate performance. should prepare.	Our faculty's strategic plan covering the years 2021-2023 has been updated and is being implemented.	RDS 5.1.1	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	6/30/2024	In line with our university's strategic plan, our Faculty strategic plan and the strategic plans of our departments target indicators Covering the years 2024-2028 a new plan was made for the web It will be published on our page.
RDS 5.2	Administrations, with the programs, activities and projects they will carry out, and their... They should prepare a performance program that includes resource requirements, performance targets, and indicators.	Performance targets, indicators, and their sources are determined in line with the aims and objectives stated in our Faculty's Strategic Plan. performance program including needs It is being prepared.	RDS 5.2.1	In order 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 each year, and a separate program will be prepared for the period covering the years 2024-2028. It will be prepared in accordance with the new strategic plan.	Deanery	Strategy Development Department Presidency/Department Heads	Official Letter	June 30, 2023 June 30, 2024	In line with our university's performance program, 3 Monthly monitoring was conducted. The 2024-2028 strategic plan was launched on the website in January 2024. It will be published on our page.
RDS 5.3	Administrations should strategically plan their budgets. in accordance with their plans and performance programs should prepare.	All budget studies are conducted taking the Strategic Plan into consideration. It is prepared by taking [the necessary information].	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 30, 2023 June 30, 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 will be prepared annually on a performance basis, in coordination with the strategic plan and performance program.	Deanery	Strategy Development Department Presidency/Department Heads	Official Letter	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 the activities are carried out in accordance with the relevant legislation, strategic plan, and performance evaluations assigned to them, and in line with the objectives and goals set forth in the Strategic Plan, Performance Program, and the Institution's Budget.	Our faculty's activities are governed by the relevant legislation.	RDS 5.4.1	Annual reports will be prepared to ensure that activities are in line with the aims and objectives set out in the performance program, and will be sent to the Strategy Development Department and departments, and will be made available on the web. It will be announced on the page.	Deanery	Internal Control Monitoring and Guidance Commission	Reports	June 30, 2023 June 30, 2024	Our faculty's monitoring and evaluation report for the first six months of 2023 is available online. It has been published on our page. The annual monitoring and evaluation report and the 2023 Unit Activity Report will be published on our website.
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.	Our university administrators are informed about specific goals aligned with the aims and objectives defined in the strategic plan and performance program.	RDS 5.5.1	Our Faculty's Academic General Assembly, Board of Directors, Department Board, and The agenda of administrative meetings includes the aims and objectives outlined in the strategic plan. It will be ensured that it is included as an article.	Deanery	Strategy Development Department Presidency/Department Heads	Meeting Minutes	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 the institutional hierarchical structure and institutional culture in our Faculty. • To create a team spirit in our faculty, • To ensure that decision-making processes in our faculty are open, transparent, rational and accountable. • To establish an administrative structure that does not hesitate to provide, • To establish a trustworthy and respected administration in our faculty in the eyes of the public and stakeholders, with an honest, sincere, principled and consistent management approach. continuity will be ensured.	Deanery	General Secretariat/Strategy Development Department/Division Heads	Web image	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.					

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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 systematically every year It must identify the risks to its aims and objectives.	When determining the aims and objectives in our faculty The participation of managers and all personnel is ensured, and potential risks are addressed. Studies are being conducted.	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 Identification and Analysis Commission	Meeting Minutes	31.10.2023 31.10.2024	The risks for 2023 have been identified, and a Unit Risk Action Plan has been prepared and launched online in line with these risks. It was published on the page.
RDS 6.2	The probability of risks occurring and their potential impacts should be assessed at least once a year. It should be analyzed.	In our faculty, the participation of administrators and all personnel is ensured when determining aims and objectives, and potential risks are addressed. Studies are being conducted.	RDS 6.2.1	In line with the risk guidelines prepared by the university, the aims and objectives in our Faculty's performance programs are as follows: Risks that may prevent implementation, their probability of occurrence, and potential impacts are analyzed at least once a year. will be done.	Deanery	General Secretariat/Strategy Development Department/Occupational Health and Safety Security Coordination Office/ Unit Risk Identification and Analysis Commission	Reports	31.12.2023 31.12.2024	Our Faculty's Unit of Risk The risks were analyzed and a report was prepared by the Identification and Analysis Commission.
RDS 6.3	Measures to mitigate risks should be identified and action plans should be developed.	Bartın University has a Corporate Risk Management Directive. The measures to be taken within the scope of this directive will be determined by our Faculty's risk committee.	RDS 6.3.1	The probability of risks occurring and their potential impacts on the aims and objectives of our faculty 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 then submitted to the Dean's Office by the commission. will be reported.	Deanery	General Secretariat/Strategy Development Department/Occupational Health and Safety Security Coordination Office/ Unit Risk Identification and Analysis Commission	Risk Action Plan	31.12.2023 31.12.2024	By the Faculty's Unit Risk Assessment and Analysis Commission Measures have been taken to address the risks and submitted to the Dean's Office. It has been presented.

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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 members	Collaborating Unit Working Group	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.	Monitoring, comparing, and analyzing processes and risks. Unit Risk Assessment and Analysis Commission for reporting They are carrying out their studies and the team's work is being reported to the Dean's Office. It has been presented.	KFS 7.1.1	The decision was made as a result of the work of our Faculty's Unit Risk Assessment and Analysis Commission. Based on the decisions, minutes, and reports, the necessary actions will be planned and implemented by	the Dean's Office.	Department Heads/Units Risk Identification and Analysis Commission	Meeting Minutes	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 Documents Correspondence	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 managed in accordance with the relevant legislation. Periodic counts and checks are carried out.	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 Presidency	Consumption Output Report	31.12.2023 31.12.2024	Reasonable assurances have been provided.
		Periodic inspections and security control activities for assets are carried out within the framework of existing legislation. Assets secured by existing legislation are managed by our university's ALYS (Assessment, Management, and Assessment Center). Compatibility with the system is also ensured.	KFS 7.3.2	Assets are assessed within periods determined according to need and legislation, and taking into account records and documents (such as accounting records and fixed asset records). Assessments and counts covering security will continue to be carried out. The security of the assets will be ensured.	Deanery	General Secretariat	Census Report	31.12.2023 31.12.2024	Counting procedures have been completed and necessary labeling has been done. It is completed. The assets have been secured.
KFS 7.4	The cost of the chosen control method should not exceed the expected benefit.	With the control methods established in our unit, we aim to achieve the objectives and goals. Access is provided at the most affordable cost.		No action was foreseen as reasonable assurances were provided.					
KFS8	**Establishing and documenting procedures:** Administrations must prepare, update, and make accessible to relevant personnel the necessary written procedures and regulations for their activities and financial decisions and transactions. Administrations must establish written procedures regarding their								
KFS 8.1	activities and financial decisions and transactions.	Activities are carried out in accordance with Law No. 5018 and budget laws. Financial decisions and transactions are carried out with it.		No action was foreseen as reasonable assurances were provided.					
KFS 8.2	Procedures and related documents, activity or financial decisions and The process should include the initiation, implementation, and completion phases.	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 prepared by our university.	Deanery	Quality Coordination	Budget letter	31.12.2024	Reasonable assurances have 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 will be in accordance with current legislation, understandable, and accessible. This information will be updated accordingly. Necessary documents are available on our university and faculty websites.	KFS 8.3.1	Procedures are published and updated on our faculty website to facilitate accessibility.	Deanery	General Secretariat Quality Coordination	Web Page Image	31.12.2024	Reasonable assurances have 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 approval, execution, implementation, and control of each activity or financial decision and transaction will be carried out by different individuals. The tasks of implementation, recording, and control will be assigned to different individuals to ensure a system of checks and balances. Our faculty's processes... The approval, implementation, recording, and control tasks should be assigned to different personnel.	In accordance with workflow diagrams and legislation, to ensure self-control. They will prepare a Job Description Form based on the principle that the tasks should be performed by [Name of person/organization].		No action was foreseen as reasonable assurances were provided.					
KFS 9.2	Separation of duties due to insufficient staff numbers. In administrations where this principle is not fully implemented, 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.	The tasks and procedures performed during the execution of activities are hierarchically managed by managers. These procedures are carried out taking into account controls and regulations in the legislation.		No action was foreseen as reasonable assurances were provided.					
KFS 10.2	Managers should monitor and approve the work and actions of personnel, and take the necessary steps to correct errors and irregularities. should give instructions.	Managers monitor and approve the work and procedures of personnel, and issue necessary instructions to correct errors and irregularities. Personnel duties... Workflow diagrams, sensitive tasks, and procedures related to the jobs described will be made available to them.	KFS 10.2.1	In our faculty, monitoring of staff work and procedures, process management, and error reporting are all important aspects. In order to address these issues, the Dean's office will hold meetings every six months to evaluate the past period and plan for the upcoming period.		General Secretariat/ Personnel Department	Meeting Minutes		Reasonable assurances were provided throughout all periods.
			KFS 10.2.2	The work and procedures of our faculty personnel will be periodically reviewed hierarchically, and necessary measures will be taken to correct any errors and deficiencies identified. office will ensure that risky areas are inspected by managers or designated personnel using appropriate methods, and any errors or deficiencies in the work and procedures will be corrected.	The Dean's	General Secretariat/ Strategy Development Department Presidency/Unit Risk Determination and Analysis Commission	Correspondence, Minutes	31.12.2024	Reasonable assurances have been provided.

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KFS 10.2	Managers should monitor and approve the work and actions of personnel, and take the necessary steps to correct errors and irregularities. should give instructions.	Managers monitor and approve the work and procedures of personnel, and issue necessary instructions to correct errors and irregularities. Personnel duties... Workflow diagrams, sensitive tasks, and procedures related to the jobs described will be made available to them.	KFS 10.2.3	Article 10 of the Civil Servants Law No. 657 states that civil servants in supervisory positions must perform their duties, as defined by laws, regulations, and bylaws, in a timely manner. It is stated that they are responsible for doing and having it done completely. Other On the other hand, regarding financial responsibility, this applies to implementing officers, spending authorities, personnel involved in spending processes, and guarantor officials. They will be informed about their responsibilities.	Deanery	General Secretariat - Personnel Department/Strategy Development Department Presidency	Correspondence	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	Staff shortages, temporary or permanent dismissals activities such as separation, transition to new information systems, changes in methods or legislation, and extraordinary situations. necessary measures against factors affecting its continuity should be taken.	Information regarding the transition to new information systems and legislative changes. Training meetings are being held. In addition, job descriptions have been written down and communicated to the personnel.		Temporary or permanent disruptions to operations To prevent this, a replacement will be designated for each absent staff member, and necessary precautions will be taken.	Deanery	Personnel Department Presidency/Department Presidencies	Job descriptions	Continually	Temporarily or permanently task that may arise to prevent disruptions A replacement has been designated for each staff member in their absence, and the necessary precautions have been taken.
KFS 11.2	When necessary, substitute personnel should be appointed in accordance with the proper procedures.	Appointments made on an interim basis are in accordance with the legislation. Furthermore, the duties... The names of the substitute staff are included in their descriptions.		No action was foreseen as reasonable assurances were provided.					
KFS 11.3	Status of the work or transactions of the personnel who have left their positions. and prepare a report including the necessary documents and this The manager is instructed to give the report to the assigned personnel. It must be ensured.	Academic and Administrative Staff Transfer Form by Managers The report is prepared by filling it out, and the relevant processes comply with the legislation. It is being implemented.	KFS 11.3.1	Personnel leaving their positions will be required to fill out the "FRM-0312 Academic and Administrative Personnel Transfer of Duties Report Form".	Deanery	Personnel Department	Transfer of Duties Form	31.12.2023 31.12.2024	Reasonable assurances have been provided.
KFS12	**Information systems controls:** Administrations should develop the necessary control mechanisms to ensure the continuity and reliability of information systems.								
KFS 12.1	To ensure the continuity and reliability of information systems. Controls must be defined and implemented in writing.	Data entry and information input, between our unit and the University's IT Department. Data and information entry is carried out under the coordination of the department head. Authorizations have been granted, and a system has been established to prevent unauthorized individuals from accessing 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; mechanisms should be created to prevent develop mechanisms to ensure information governance.	errors and irregularities, and to detect and correct them. Administrations should		No action was foreseen as reasonable assurances were provided.					
KFS 12.3		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	Responsible Unit or Department group members	Cooperation will be established. Unit	Output/Result	Completion Date	Explanation
BIS13 Information and Communication: Administrations should have an appropriate information and communication system 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	In order to achieve effectiveness and success in internal continuous vision encompassing the mission and external information and communication system. Regulations,	Our faculty's internal and external communication is conducted through the UBYS system. This is happening. Internal and external communication. horizontal and vertical communication within administrations, there should be an effective and communication, job descriptions, workflow diagrams, and an activities, and contact information related to the unit should also be available on the website. It is announced on the page.	BIS 13.1.1	Newly hired personnel are added to existing email groups to maintain an effective and continuous information and communication network within the unit. This will be done. We will ensure that our website remains up-to-date.	Deanery	Information Technology Department Presidency/Unit Web Commission	Web Page Image	12/31/2023	Various organizations such as academic boards, advisory boards, Faculty Administration and Faculty Boards, and social communication channels exist. active communication through communication channels is provided. The website It has been determined to be up-to-date.
BIS 13.2	Administrators and staff can perform their duties and access to the necessary and sufficient information and documents to facilitate financial transactions.	Our faculty's correspondence is conducted through the UBYS system. correspondence in the shortest possible time. They must have timely access This information can be accessed through information systems created by the Ministry of Finance, such as KBS, MYS, and e-budget.	BIS 13.2.1	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 in accordance with the legislation, understandable, and accurate at the time of its preparation. This also ensures accuracy and reliability.	BIS 13.3.1	The existing information will be systematically updated periodically by the Web Commission.	Deanery	Unit Web Commission	Web Page Image	June 30, 2023 June 30, 2024	Reasonable assurances have been provided.
BIS 13.4	Managers and relevant personnel are provided with information regarding the implementation of the performance program and budget, as well as other information related to resource utilization. They should be able to access it in a timely manner.	Law No. 5018, the Budget Law, the General Circular on Spending Authorities, the principles regarding the use and expenditure of certain appropriations, the Procedures and Principles Regarding the Distribution of Budget Appropriations of Higher Education Institutions to Units, Linking to Appropriation Transfer Documents and Their Use, e-budget, and the KBS System are all implemented.		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 systems such as EBYS, KBS, BKMYBS, E-BUDGET, TKYS, HÿTAP, YÖKSÿS, EKAP, etc.		No action was foreseen as reasonable assurances were provided.					
BIS 13.6	Managers, the administration's mission, vision and framework of its mission, vision, and objectives. communicated to personnel through various meetings and They should report it.	Our faculty administrators expect the administration to fulfill its duties within the Within this framework, expectations, duties and responsibilities are conferences. It reports.	BIS 13.6.1	Academic Board, Board of Directors/Department Board and administrative During meetings, expectations, duties, and responsibilities will be included as agenda items within the framework of the administration's mission, vision, and objectives.	Deanery	Personnel Department Presidency/Department Presidencies	Correspondence, Meeting Minutes	31.12.2023 31.12.2024	Reasonable assurances have been provided.
BIS 13.7	The administration's horizontal and vertical communication system allows for employee evaluations, suggestions, and It should enable them to communicate their problems.	In order to evaluate personnel and identify their suggestions and problems, our University conducts this evaluation every year. Survey studies are being conducted, and the Faculty administration holds regular meetings.		No action was foreseen as reasonable assurances were provided.					
BIS14 Reporting: The administration's objectives, targets, indicators, activities, and results must be reported in accordance with the principles of transparency and accountability.									
BIS 14.1	Governments publish their aims, objectives, strategies, assets, liabilities, and performance programs to the public every year. It should be explained.	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 strategic plans, activity reports, and outlining its aims, objectives, strategies, assets, and responsibilities can be accessed through our faculty's website. This will continue to be announced to the public.	Deanery	Internal Control Monitoring and Direction Commission	Monitoring and Evaluation Reports	June 30, 2023 June 30, 2024	Reasonable assurances have been provided.
			BIS 14.1.2	Our faculty's monitoring and evaluation results are reported and published on the web. This will be announced to the public via the website.	Deanery	Internal Control Monitoring and Direction Commission	Monitoring and Evaluation Reports	31.12.2023 31.12.2024	Reasonable assurances have been provided.
BIS 14.3	Activity results and evaluations This should be shown and announced in the administrative activity report.	Our faculty unit activity report covers the departments of our faculty. It is prepared regularly every year with the participation of relevant parties, within the framework of the relevant legislation.		No action was foreseen as reasonable assurances were provided.					

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BIS 14.4	Administration for the purpose of overseeing activities. Within the horizontal and vertical reporting network, and personnel should exercise due diligence in the personnel. They should be informed about the reports that need to be prepared.	reports on activities should be determined in accordance with standards, units their preparation, and the relevant tasks and activities should be shared with		No action was foreseen as reasonable assurances were provided.					
BIS15 Registration 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 registration and filing system is electronic. including those present, incoming and outgoing documents It should include internal administrative communication.	Registration and storage documents University Information Management Accounting transactions are tracked through the system. This is monitored through information systems such as KBS, MYS, and e-budget, which were created by the Ministry of Finance.		No action was foreseen as reasonable assurances were provided.					
BIS 15.2	The record-keeping and filing system should be comprehensive and up-to-date, for both managers and staff. It should be accessible and monitorable.	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	A record-keeping and filing system has been established. It must comply with standards.	The record-keeping and filing system complies with legislation and standards. It was created as such.		No action was foreseen as reasonable assurances were provided.					
BIS 15.5	Incoming and outgoing documents are appropriate to standards, and archived according They should be classified accordingly and preserved in a manner consistent with the archival system.	recorded in a timely manner, must be recorded according to standards, classified in a manner to the archiving system. It is preserved as such.	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 of errors, irregularities and corruption: Administrations should establish methods to ensure that errors, irregularities and corruption are reported in a defined order.									
BIS 16.1	Errors, irregularities and corruption Notification methods should be defined and announced.	The reporting of errors, irregularities, and corruption will be carried out within the framework of the procedures and principles specified in the legislation, and these regulations apply. Personnel are informed about the relevant legislation.	BIS 16.1.1	The reporting of errors, irregularities, and corruption will be carried out in accordance with the procedures and principles specified in the legislation. Personnel will be informed about the legislation related to these regulations through in-service training and orientation training.	Deanery	Personnel Department Presidency/ Legal Counsel	Orientation Training Minutes/Website The image	31.12.2023 31.12.2024	Articles 55, 56, 57 and 58 of the Public Financial Management and Control Law No. 5018 Article 1 of the Civil Servants Law No. 657 Article 21, Law No. 3071 on the Exercise of the Right to Petition, Regulation on Complaints and Applications of Civil Servants, Procedures and Principles Regarding Internal Control and Preliminary Financial Control, Public Internal Control Standards Compliance Action Plan. Information regarding this is provided during orientation training sessions.
BIS 16.2	Managers must conduct adequate investigations into reported errors, irregularities, and corruption.	They are , reported errors, irregularities and corruption conducting the necessary investigation into our managers.		No action was foreseen as reasonable assurances were provided.					
BIS 16.3	Reporting errors, irregularities and corruption No unfair or discriminatory treatment is being, or should be, given to the staff.	Those who report errors, irregularities and corruption in our faculty		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 Work group members	Cooperation will be established. Unit	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 Guidance Committee within our faculty was updated in June 2023, and its monitoring and evaluation activities are ongoing. He continues his studies.	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 30, 2023 June 30, 2024	Reasonable assurances have been provided.
IS 17.2	The shortcomings of internal control and inappropriate control practices within our Faculty; the determination, reporting, and necessary measures regarding Internal Control Monitoring and Methods within our Faculty; the Steering Committee's process and methodology for taking necessary precautions were discussed in June 2023. It must be determined. Studies are ongoing.	It has been updated and is being monitored and evaluated.	IS 17.2.1	Evaluation of the internal control system and findings addressing shortcomings and taking necessary measures to solve problems the dean's office and the determination of new methods Meetings will be organized.	Regarding	Strategy Development Department/Internal Control Monitoring and Orientation Commission	Correspondence, Meeting Image/Meeting Minutes	June 30, 2023 June 30, 2024	Reasonable assurances have been provided.
IS 17.3	The administration's evaluation of internal control The participation of all units must be ensured.	In our faculty, the revision studies of the Internal Control Compliance Action Plan covering the period 2022-2024 are being carried out Continuing in a participatory manner with the representation of the units is doing.	IS 17.3.1	Units in decision-making and management positions within the Internal Control Monitoring and Guidance coordination A general evaluation of internal control at the faculty level will be conducted with the participation of the personnel.	Deanery	Strategy Development Department/Internal Control Monitoring and Orientation Commission	Monitoring and Evaluation Report/Meeting minutes	June 30, 2023 June 30, 2024	Reasonable assurances have been provided.
IS 17.4	In evaluating internal control, managers opinions, requests and complaints of individuals and/or administrations and reports prepared as a result of internal and external audits and should be taken into consideration.	In evaluating internal control, managers opinions, requests and complaints of individuals and/or administrations reports prepared as a result of internal and external audits is taken into consideration.		No action was foreseen as reasonable assurances were 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, Regulation on the Working Procedures and Principles of Internal Auditors, Internal Audit Standards, Internal Audit Guide, Internal Control Action Plan The Plan Circular and Preparation Guide are used as the basis for 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.
		The final version of the "Internal Control Action Plan" has been submitted to the managers. It is evaluated by them.	IS 17.5.2	The "Internal Control Action Plan" has been finalized by the managers. review of the situation and necessary measures by taking control standards and conditions It must be completed.	Deanery	Strategy Development Department/Internal Control Monitoring and Orientation Commission	Correspondence, Internal Control Monitoring and Evaluation The report	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. An action plan	Our faculty's internal audit activity is determined by the Internal Control Monitoring and Steering Committee. It is carried out in accordance with standards.		No action was foreseen as reasonable assurances were provided.					
IS 18.2	containing the necessary measures to be taken by the administration as a result of the internal audit must be prepared, implemented, and monitored.	An action plan is being prepared to address the findings in our faculty's internal audit report, and It is being monitored.		No action was foreseen as reasonable assurances were provided.					