1 CONTROL ENVIRONMENT STANDARDS									
Standard Code No	**Public Internal Control Standard and General Requirements**	**Current Situation**	**Action Code No**	**Planned Action(s)**	**Responsible Unit Or work group members**	**Cooperation Unit to be carried out**	**Output/Result**	**Completion Date**	**Description**
KOS1	**Ethical Values and Integrity:** The rules that determine staff conduct must be made known to the staff.								
KOS 1.1	The internal control system and its operation should be embraced and supported by managers and staff.	In our faculty, an internal control system has been established and has begun to be implemented in all units. Information meetings are held under the coordination of the internal control monitoring and evaluation commission regarding the internal control action plan in line with the Public internal control standards for our faculty. The members of the Internal Control Monitoring and Steering Commission have been updated in 2022 by our faculty. The internal control system is supported by senior management.	KOS 1.1.1	Since reasonable assurance has been provided, no action has been planned.	Internal Control Monitoring and Guiding Committee	Strategy Development Department Chairmanship/Deanery/ Department Chairmanships		31.06.2022	
KOS 1.2	The administrators of the institution should set an example to staff in implementing the internal control system.	Managers maintain a determined attitude regarding setting an example in implementing the system.	KOS 1.2.1	The first 6-month monitoring and evaluation meeting has been held, and the decisions will be reported to the Dean's Office.	Internal Control Monitoring and Guiding Committee	Strategy Development Office Chairmanship/Deanery/ Department Chairmanships	Meeting minutes, meeting visuals, correspondence	Six Months Periods	Our faculty's six-month monitoring and evaluation meetings will be held in July, and Will be reported to the dean's office and announced on our website.
KOS 1.3	Ethical rules must be known and complied with in all activities.	In our university, newly hired staff are made to sign the "Public Officials' Ethics Contract" and it is kept in the staff personnel file. Training on the Principles of Ethical Conduct for Public Officials is provided to our university staff through the Presidential Distance Education Portal. In our faculty, the Ethics Committee continues its activities and Necessary ethical notifications are provided to academic and administrative staff.	KOS 1.3.1	Since reasonable assurance has been provided, no action has been planned.	Dean's Office	Personnel Department Directorate / General Secretariat / Personnel Affairs Unit / Department Chairmanships	Meeting Visual/ Meeting Minutes	31.12.2022	
KOS 1.4	Honesty, transparency, and accountability must be ensured in activities.	In our faculty, the principles of honesty, transparency, and accountability are applied in relation to financial activities. Within this scope, the activity report, strategic plan, and performance programs are published on the faculty's website.	KOS 1.4.1	Integrity, transparency, and accountability in the activities have been ensured, and they will be monitored annually. Annual activity reports will be prepared; in line with performance indicators, the Faculty's performance will be evaluated annually and announced on the faculty website.	Dean's Office	Internal Control Monitoring and Steering Commission	Report, Web Page Visual	31.06.2022 31.06.2023 31.06.2024	The 2022 annual activity report has been published on our website.
		Our faculty's 'Energy Data' and 'Zero Waste Data' are regularly recorded on a monthly basis and reported to the Rectorate.	KOS 1.4.2	By ensuring the analysis and control of Energy Efficiency data, the Zero Waste System data will be monitored, and up-to-date waste reports will be entered into our University's automation system.	Dean's Office	Faculty Secretariat	Web Page Visual	31.06.2022 31.06.2023 31.06.2024	Data are processed into the zero-waste system.
		Our faculty's 'Current and Investment Proposals' will be distributed fairly and rationally by taking the priority needs into account.	KOS 1.4.5	Within the framework of the Budget Preparation Guide, necessary analyses and reporting will be carried out by comparing our Faculty's Current and Investment Budget Proposals received with ALYS data; the organization of the meetings and the decisions made will be communicated to the relevant units.	Dean's Office	Strategy Department Directorate / General Secretariat / Department Chairmanships	Report, Web Page Output	31.06.2022 31.06.2023 31.06.2024	Current and investment budget proposals have been communicated to the relevant units.
		The procurement of consumption and justifiable movable property materials required by our faculty and requested by the Departments will be ensured.	KOS 1.4.6	By rationally planning the annual required quantities of the "Consumption Supplies" belonging to our Faculty and Departments, an optimal allocation based on relevant parameters (square meters, number of students, etc.) will be ensured for the economic and effective use of the supplies. Optimal stock management will be provided to meet the needs.	Dean's Office	Administrative and Financial Affairs Unit/Department Directorates	Report, Web Page Visual	31.06.2022 31.06.2023 31.06.2024	Needs by our Faculty By requesting the required materials through ALYS when needed and enabling them to be met accordingly, optimal inventory management is ensured.

KOS 1.5	The administration must treat its personnel and those receiving services fairly and equally.	'The administration's personnel must treat those receiving services fairly and equally' is monitored through surveys conducted with the academic/administrative staff and with students.	KOS 1.5.1	This general clause will continue to be implemented through surveys to be conducted for academic and administrative staff and students. Using methods such as a Request - Complaint Box, the thoughts of the staff and those receiving the services will be measured. In addition, solutions will be developed for the problems of all service users through the "Contact Us" form created on our faculty's website.	Dean's Office	Personnel Department Directorate / General Secretariat/Quality Coordination Office	Survey Results	12/31/2023	Using our faculty's communication channels actively; for students' and academic and administrative staff's requests, complaints, or suggestions in real time It can be answered as.
KOS 1.6	All information and documents regarding the administration's activities must be accurate, complete, and reliable.	All information and documents regarding our faculty's activities are accurate, complete, and reliable. Since the information and documents are produced through the University Information Management System, errors are prevented by carrying out checks via the sign-off mechanism provided by the system.		No action is foreseen as adequate assurance is provided.					Reasonable assurance has been provided.
KOS2	**Mission, organizational structure, and duties:**The mission of the administrations and the job descriptions of the units and personnel should be defined in writing, communicated to the personnel, and an appropriate organizational structure should be established within the administration.								
KOS 2.1	The administration's mission must be clearly defined in writing, announced, and ensured that it is adopted by the staff.	At the institutional level of our Faculty, the mission has been identified; academic and administrative staff have been included in staff orientation training. The mission is stated in the strategic plan and in the activity report, and it has been announced through our website. In addition, at least once a year, a mission and vision information email has been sent to our Faculty staff's institutional email addresses.	KOS 2.1	At least once a year, informational communication will be made to our Faculty's academic and administrative staff, and an email informing them of the mission and vision will be sent to the staff's institutional email addresses.	Dean's Office	Personnel Department Directorate / General Secretariat	Screenshot	31.12.2022 31.12.2023 31.12.2024	During the first six months of 2023, emails were sent to academic and administrative staff.
KOS 2.2	In order to ensure the realization of the mission, the duties to be carried out by the administration units and sub-units must be defined in writing and announced.	Duties have been defined in writing and communicated to all personnel. In addition, the process has been completed objectively by posting duty descriptions on our Faculty's website.	KOS 2.2.1	The duties of their units and sub-units will be notified in writing to staff who will newly join the Faculty. The collection of our university's purpose and goals and other service-related data, by our Faculty, Will be ensured by complying with the data collection directive prepared by our University for the purpose of monitoring and evaluation.	Dean's Office	Personnel Department / General Secretariat	Job Description Form	31.12.2022 31.12.2023 31.12.2024	Reasonable assurance has been provided.
KOS 2.3	A duty allocation chart that covers the staff's duties in the administration units and the authority and responsibilities related to these duties must be created and communicated to the staff.	Within our Faculty, considering the principle of segregation of duties, each staff member's duty, the authorities and responsibilities related to the duty, and the staff member to cover in the absence of the assigned staff have been identified and communicated to the relevant staff member. Duty descriptions are available on our Faculty's website.	KOS 2.3.1	By reviewing the existing job descriptions, the job description forms of newly assigned staff, staff with a change of duties, or staff whose supervisor has changed will be prepared and signed by the staff member and the unit manager and added to the staff file. In addition, the web Necessary updates will be made through the page. Across our University and our Faculty, the Quality Coordination Office uses standard forms, and the standard forms prepared for both students and staff are available on our Faculty Web page.	Dean's Office	Personnel Department	Job Description Form	31.12.2022 31.12.2023 31.12.2024	Reasonable assurance has been provided.
KOS 2.4	The organization chart of the administration and its units must exist, and accordingly the functional distribution of duties must be determined.	At our Faculty, organizational charts have been established at both the institutional and department levels. The allocation of duties among staff has been determined equally and fairly. The organizational charts of our Faculty and departments are available on our website.	KOS 2.4.1.	No action is envisaged, as adequate assurance is provided.					
KOS 2.5	The organization structure of the administration and its units must reflect the distribution of core authority and responsibilities, accountability, and the appropriate reporting relationship.	The organizational structure of our Faculty and its units, including the allocation of basic authority and responsibilities, is formed and maintained within the framework of the laws currently in force.		No action is envisaged, as adequate assurance is provided.					

KOS 2.6	The administration's managers must determine procedures regarding sensitive duties in carrying out activities and must inform the staff.	Within our faculty, sensitive duties have been identified and announced on the website.	KOS 2.6.1.	No action is envisaged, as reasonable assurance has been provided.					
KOS 2.7	Managers at all levels must establish mechanisms to monitor the results of assigned duties.	Since document and information flow in our University and Faculty is carried out through the UBYS, managers ensure oversight of their duties through the system and hierarchical controls.	KOS 2.7.1	No action is envisaged, as reasonable assurance has been provided.					
KOS3	**Staff competence and performance:** Administrations should ensure alignment between staff competence and their duties, and should take measures for performance evaluation and improvement.								
KOS 3.1	Human resources management must aim to ensure the achievement of the administration's objectives and goals.	Human resources management is intended to develop the administration's goals and objectives, and when managing human resources, an attempt is made to distribute work equally and fairly in light of laws and legislation.	KOS 3.1.1	In our unit, by identifying staffing needs and providing newly appointed personnel with orientation training about the unit they will work in—its operations, duties, and responsibilities—an annual personnel needs analysis will be conducted to achieve the faculty's goals and objectives.	Dean's Office / Department Heads	Directorate of Personnel	Compliance Training Meeting Minutes	12/31/2024	Reasonable assurance has been provided.
KOS 3.2	The administration's managers and staff must have the information, experience, and ability to perform their duties effectively and efficiently.	Although our Faculty's managers and staff have the knowledge, experience, and ability to carry out their duties effectively and efficiently, participation in in-service training activities is encouraged.	KOS 3.2.1	For our faculty staff to carry out their duties in the best possible way, the relevant personnel will be enabled to participate in trainings determined by the University that provide the necessary knowledge, experience, and abilities.	Dean's Office	General Secretariat/Personnel Directorate	Certificate of Participation	12/31/2022	Within the framework of In-Service Trainings sent by our University's Personnel Department Directorate, In-Service Training Branch Directorate, the necessary announcements were made to the staff of our Faculty and participation was ensured.
KOS 3.3	Professional competence should be given importance, and the most suitable staff should be selected for each duty.	Academic staff recruitment is carried out by taking professional competency into account. For administrative staff, importance is also sought to be given to professional competence, and personnel who come according to KPSS results are selected according to the qualification needed for the field of training.	KOS 3.3.1	For the duties in the faculty's units, minimum competency criteria will be established, and appropriate personnel will be assigned in accordance with these criteria. In assigning personnel, the current workload of existing personnel will also be taken into account.	Dean's Office	Directorate of Personnel	Job Description Form	12/31/2022	Duties appropriate to their units are assigned to the staff of our Faculty.
KOS 3.4	For hiring staff, the principle of merit should be followed in their progress and promotion in their duty, and individual performance should be taken into account.	The recruitment of personnel to our Faculty and their promotion in duty are carried out by our University's Personnel Department Presidency in accordance with the relevant provisions of the applicable legislation.	KOS 3.4.1	Reasonable assurance has been provided by the Rectorate of Bartın University and the Personnel Department.					
KOS 3.5	The training needs required for each duty must be determined; training activities to address these needs must be planned and carried out every year, and must be updated when necessary.	By our University's Personnel Department Presidency, annual training needs are asked of the units; within this scope, annual training planning is carried out. Training is provided online via the Presidential Distance Education Gateway.	KOS 3.5.1	Annually, the training needs/areas for in-service training will be identified and training plans will be prepared.	Dean's Office	Personnel Department/Department Head Offices	Correspondence, Training Plans	12/31/2023	Of Academic and Administrative staff For in-service training Needs analysis has been carried out and submitted to the Personnel Department Directorate. For academic staff, needs have been identified in the academic general assembly, and our university provides training
			KOS 3.5.2	According to the annual in-service training plans, the trainings will be completed.	Dean's Office	Personnel Department	Completed Training List	12/31/2023	
KOS 3.6	The competence and performance of staff must be evaluated by their respective manager at least once per year, and the results of the evaluation must be discussed with the staff.	The assessment of personnel competence and performance will be carried out within the scope of the Bartın University Administrative Staff Award Directive.	KOS 3.6.1	Since it is evaluated once a year within the Bartın University Administrative Staff Award Directive, reasonable assurance has been provided.	Dean's Office	Personnel Department		12/31/2024	
KOS 3.7	Based on performance evaluation, measures must be taken to improve the performance of staff whose performance is found to be insufficient, and reward mechanisms must be developed for staff who demonstrate high performance.	Bartın University has an Administrative Staff Award Directive.	KOS 3.7.1	As a result of the performance evaluation, it is planned to develop the staff who are found to be inadequate through training or to make a change in their assignment.	Dean's Office	Personnel Department		12/31/2024	Our university has a Rewarding Directive within this scope, and reasonable assurance has been provided.

KOS 3.8	Important matters related to human resources management, such as staff recruitment, transfers, appointments to senior positions, training, performance evaluation, and personnel rights, should be defined in writing and communicated to personnel.	Personnel recruitment, reassignment, appointment to higher positions, and personal rights are carried out within the framework of the relevant legislation. The personnel are not subject to performance evaluation. Our University has the "Procedures and Principles Concerning Lateral Appointment of Administrative Personnel." Regulations related to the matter are shared with our University's personnel through the UBYS Information System.		No action is foreseen, as adequate assurance is provided.					
KOS4	**Delegation of Authority:** In administrations, authorities and the limits of delegation of authority must be clearly defined and notified in writing. Delegation of authority should be carried out by taking into account the importance and risk of the delegated authority.								
KOS 4.1	Signature and approval authorities in workflow processes should be identified and communicated to personnel.	No action is foreseen, as adequate assurance is provided.		No action is envisaged as reasonable assurance is provided.					
KOS 4.2	Authority delegations should be defined in writing in a way that shows the limits of the delegated authority within the principles determined by the senior manager, and the same should be notified to the relevant parties.	No action is foreseen, as adequate assurance is provided.		No action is envisaged as reasonable assurance is provided.					
KOS 4.3	The delegation of authority must be in line with the importance of the delegated authority.	Care is taken to ensure that the delegation of authority is consistent with the importance of the delegated authority. Power of attorney can be left via the EBYS. The expenditure authority and the execution duty are delegated hierarchically to the personnel who are in the closest position.		No action is envisaged as reasonable assurance is provided.					
KOS 4.4	The personnel to whom authority is delegated must have the knowledge, experience, and ability required for the position.	Bartın University has an Electronic Document Management System and a Directive on Signature Powers.		No action is envisaged as reasonable assurance is provided.					
KOS 4.5	With regard to the use of the authority, the personnel to whom authority is delegated must provide the person delegating the authority with information at certain periods, and the person delegating the authority must seek this information.	Bartın University's Electronic Document Management System and Directive on Signature Powers have been issued, and the system allows monitoring through it.		No action is envisaged as reasonable assurance is provided.					

2- RISK ASSESSMENT STANDARDS

Standard Code No	Public Internal Control Standard and General Provision	Current Status	Action Code No	Planned Action or Actions	Responsible Unit or Office group members	Units to Collaborate With	Output/Result	Completion Date	Explanation
RDS5	**Planning and Programming:** Administrations must prepare and announce their plans and programs, which include their activities, objectives, targets, indicators, and the resources they need to carry them out, and must ensure that their activities comply with the plans and programs.								
RDS 5.1	Public administrations should prepare strategic plans through participatory methods for the purpose of creating their mission and vision, determining strategic objectives and measurable targets, and measuring, monitoring, and evaluating their performance.	Our Faculty's strategic plan covering the years 2021–2023 has been updated and continues to be implemented.	RDS 5.1.1	Our faculty's strategic plan covering the years 2024-2028 will be prepared and shared on our website.	Dean's Office	Strategy Development Department Directorate/Department Head Offices	Strategic Plan	31.06.2024	In line with our university's strategic plan, a new plan covering the years 2024–2028 will be prepared for our faculty's strategic plan and for the strategic target indicators of our departments and will be published on our website.
RDS 5.2	Public administrations should prepare a performance program that includes the programs, activities, and projects they will carry out, along with the resource requirements for them and the performance targets and indicators.	In line with the objectives and targets stated in Our Faculty's Strategic Plan, Performance Targets, indicators, and The performance program that includes its resource requirements Is being prepared.	RDS 5.2.1	In order to measure, monitor, and evaluate the objectives and targets set out in our faculty's 2021-2023 strategic plan, a performance program will be prepared every year and, within the period covering 2024-2028, it will also be prepared in accordance with the new strategic plan.	Dean's Office	Strategy Development Department Directorate/Department Head Offices	Letter	31.06.2022 31.06.2023 31.06.2024	2024–2026 investment budget proposals have been submitted to the Office of the Rector.
RDS 5.3	Public administrations should prepare their budgets in accordance with their strategic plans and performance programs.	All budget work is prepared taking the Strategic Plan into account.	RDS 5.3.1	A Budget Preparation Commission for our faculty has been established, and the commission will be updated if needed.	Dean's Office	Strategy Development Department Directorate	Letter	31.06.2022 31.06.2023 31.06.2024	Reasonable assurance has been provided.
			RDS 5.3.2	As a result of the entry into force of our university's strategic plan and performance program, our faculty's budget will be prepared every year in coordination with the strategic plan and performance program on a performance basis.	Dean's Office	Strategy Development Department Directorate/Department Headings	Text	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 should ensure that activities are in line with the objectives and targets determined by the relevant legislation, strategic plan, and performance program.	Our Faculty carries out its activities In accordance with the duties and responsibilities assigned to it by the relevant legislation, within the framework of the Strategic Plan, the Performance Program, and the Institutional Budget And conducts them.	RDS 5.4.1	In order to ensure the compatibility of activities with the objectives and targets determined through the performance program, annual reports will be prepared, sent to the departments together with the Strategy Development Directorate, and announced on the website.	Dean's Office	Internal Control Monitoring and Steering Committee	Reports	31.06.2022 31.06.2023 31.06.2024	Our faculty's 2023 first six-month monitoring and Evaluation report will be published on our website.
RDS 5.5	Within the scope of their duties Public administration's objectives Must define specific objectives that are appropriate and communicate them to their personnel.	Our university's administrators are informed for specific objectives in line with the purposes and targets set by the strategic plan and performance program.	RDS 5.5.1	It will be ensured that the objectives and targets included in the strategic plan are included as agenda items in our faculty's Academic General Assembly, Board of Directors, Department Board, and administrative meetings.	Dean's Office	Strategy Development Department Directorate/Department Headings	Meeting Minutes	31.12.2022 31.12.2023 31.12.2024	It was discussed at the Academic General Assembly dated 27.01.2023.
			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 the services provided in our faculty, • With the establishment of an institutional hierarchical structure in our faculty, we will build a corporate culture, • To create a team spirit in our faculty, • In our faculty, decision-making processes will be open, transparent, and rational, and an administrative structure will be established that does not shy away from being accountable, • With the continuity of a reliable and reputable administration in the eyes of the public and stakeholders, through an honest, sincere, principled, and consistent management approach in our faculty, will be ensured.	Dean's Office	General Secretariat/Strategy Development Department Directorate/Department Headings	Web image	31.12.2022 31.12.2023 31.12.2024	Unit reports are published on the web Page.
RDS 5.6	The objectives of the administration and its units, Must be specific, measurable, achievable, relevant, and time-bound.	The objectives are specific, measurable, achievable, relevant, and time-bound.		Because reasonable assurance is provided, no action is envisaged.					

RDS6	**Identifying and assessing risks:** Administrations should systematically analyze risks, define and assess both internal and external risks that could hinder the achievement of their objectives and goals, and determine the measures to be taken.								
RDS 6.1	Institutions should systematically identify risks to their objectives and targets every year.	When setting our faculty's objectives and targets, the participation of managers and all personnel is ensured, and work is carried out regarding risks that may arise.	RDS 6.1.1	Within our University's Risk Directive, our Faculty has a Unit Risk Identification and Analysis Commission and sub-unit coordinator offices, which continue their work accordingly.	Dean's Office	General Secretariat/Directorate of Strategy Development/Occupational Health and Safety Coordination Office/ Unit Risk Identification and Analysis Commission	Meeting Minutes	31.10.2022 31.10.2023 31.10.2024	Students' application areas risks have been assessed.
RDS 6.2	The likelihood of risks occurring and their potential impacts must be analyzed at least once a year.	When setting our faculty's objectives and targets, the participation of Managers and all personnel is ensured, and work is carried out regarding risks that may arise.	RDS 6.2.1	In accordance with the risk directive prepared by the University, the risks that may hinder the achievement of the purposes and objectives in our Faculty's performance programs, together with their likelihood of occurrence and possible impacts, will be analyzed at least once per year.	Dean's Office	General Secretariat/Strategy Development Department Directorate/Occupational Health and Safety Coordinator/ Unit Risk Identification and Analysis Commission		31.12.2022 31.12.2023 31.12.2024	Will be carried out in the second six months.
RDS 6.3	Action plans should be developed by determining measures to be taken against the risks.	Bartın University has a Corporate Risk Management Directive. Within the scope of the directive, the measures to be taken will be determined by our Faculty's risk commission.	RDS 6.3.1	For risks related to our Faculty's purposes and objectives, their likelihood of occurrence and possible impacts will be reported in order of importance, and an annual Action Plan will be prepared by submitting recommendations and measures aimed at mitigating the risks. At the end of each year, monitoring and evaluation will be conducted and reported to the Dean's Office by the commission.	Dean's Office	General Secretariat/Strategy Development Department Directorate/Occupational Health and Safety Coordinator/ Unit Risk Identification and Analysis Commission	Risk Action Plan	31.12.2022 31.12.2023 31.12.2024	In the second six months, monitoring and evaluation will be carried out.

CONTROL ACTIVITY STANDARDS

Standard Code No	Public Internal Control Standard and General Requirements	Current Situation	Action Code No	Planned Action or Actions	Responsible Unit Or Work group members	To Be Collaborated Unit	Output/Result	Completion Date	Description
KFS7	**Control strategies and methods:** Administrations should determine and implement control strategies and methods that are intended to achieve their objectives and are suitable for addressing risks.								
KFS 7.1	Appropriate control strategies and methods for each activity and its risks (regular review, control through sampling, comparison, approval, reporting, coordination, verification, analysis, authorization, supervision, examination, monitoring, etc.) must be determined and implemented.	For the monitoring, comparison, analysis of processes and risks, and reporting, the Unit Risk Identification and Analysis Commission Has been conducting its work and, by turning the team studies into a report, has submitted it to the Dean's Office.	KFS 7.1.1	Based on the decisions made as a result of the work of the Faculty's Unit Risk Determination and Analysis Commission, the necessary actions will be planned and implemented in line with the minutes and reports.	Dean's Office	Department Headships/Unit Risk Determination and Analysis Commission	Meeting Minutes	31.12.2022 31.12.2023 31.12.2024	Students' application area Risks have been assessed and reported.
KFS 7.2	Controls, where necessary, should also include pre-transaction controls, process controls, and post-transaction controls.	By evaluating purchases entered into the Direct Procurement Tracking System, the aggregation of purchases of similar nature will be ensured.	KFS 7.2.1	By evaluating purchases entered into the Direct Procurement Tracking System, purchases of a similar nature will be consolidated.	Dean's Office	General Secretariat/ Strategy Development Department/Administrative and Financial Affairs Unit		31.12.2022 31.12.2023 31.12.2024	No procurement has been made.
KFS 7.3	Control activities must cover the periodic review of assets and ensuring their security.	All assets of our Faculty have been recorded, and periodic counts and inspections are carried out in accordance with its legislation.	KFS 7.3.1	It will be ensured that the compliance of the records held in our units for the security and control of assets with the accounting records is checked on a quarterly basis.	Dean's Office	Strategy Development Department Head Office	Consumption Dispatch Reports	31.12.2022 31.12.2023 31.12.2024	Reasonable assurance has been provided.
		Control activities for the periodic oversight and security of assets are carried out within the framework of the existing legislation. With the existing legislation, the compatibility of the assets secured with our university's ALYS system is also ensured.	KFS 7.3.2	Within the periods determined according to need and legislation, and by taking into account the records and documents (such as accounting records and inventory records), asset security will be ensured by continuing to carry out determinations and counts that cover the security of assets.	Dean's Office	General Secretariat	Inventory Count Minutes	31.12.2022 31.12.2023 31.12.2024	The inventory count procedures have been completed and the required labeling has been finalized. The security of assets has been ensured.
KFS 7.4	The cost of the determined control method must not exceed the expected benefit.	With the control methods established in our unit, reaching the objectives and targets at the most appropriate cost is ensured		No action is planned because reasonable assurance has been provided.					
KFS8	**Determining and documenting procedures:** Authorities should prepare, update, and make available to relevant personnel the written procedures required for their activities and for the financial decisions and transactions, as well as the regulations pertaining to these areas.								
KFS 8.1	Administrations must establish written procedures regarding their activities and the financial decisions and transactions.	In accordance with Law No. 5018 and the budget laws, financial decisions and transactions are carried out through activities		No action is planned because reasonable assurance has been provided.					
KFS 8.2	Procedures and related documents should cover the stages of initiating, implementing, and concluding the activity or financial decision and transaction.	In accordance with Law No. 5018 and the budget laws, financial decisions and transactions are carried out through activities.	KFS 8.2.1	Procedures will be carried out in accordance with the Process Handbook to be prepared by our university.	Dean's Office	Quality Coordination Office	Budget letter	31.12.2024	Reasonable assurance has been provided.
KFS 8.3	Procedures and related documents should be current, comprehensive, compliant with the legislation, and understandable and accessible by the relevant personnel.	The procedures and documents will be updated so that they are in line with the current legislation, understandable, and accessible. Access to the required documents is provided on our university's and our Faculty's websites.	KFS 8.3.1	Procedures are published on our faculty's website to facilitate accessibility and to ensure currency.	Dean's Office	General Secretariat Quality Coordination Office	Website Page Image	31.12.2024	Reasonable assurance has been provided.
KFS9	**Segregation of duties:** The responsibilities for approving, implementing, recording, and controlling activities and financial decisions and transactions should be assigned among personnel in order to reduce the risks of errors, omissions, inaccuracies, irregularities, and corruption.								
KFS 9.1	The responsibilities for approving, implementing, recording, and controlling each activity or financial decision and transaction should be assigned to different people.	The performance of the transaction in a manner that ensures self-control in line with workflow charts and legislation, its implementation, and its control will be carried out by different persons. The effectiveness of mutual checks and balances will be ensured. Based on the principle that approval, implementation, recording of transactions at our Faculty and the performance of control duties will be carried out by different personnel, the Job Description Form They will prepare.		No action is planned because reasonable assurance has been provided.					
KFS 9.2	In administrations where the segregation of duties principle cannot be fully applied due to insufficient staffing, managers should be aware of the risks and take the necessary measures.	Managers of administrations with an insufficient number of staff are aware of risks and take the necessary measures.		No action is planned because reasonable assurance has been provided.					

KFS10	**Hierarchical controls:**Managers must systematically check that work and transactions comply with procedures.								
KFS 10.1	Managers must perform the necessary controls to ensure that procedures are implemented effectively and continuously.	While carrying out activities, the work and transactions are performed by managers taking into account hierarchical controls and the arrangements in the legislation.		No action is foreseen as adequate assurance has been provided.					
KFS 10.2	Managers must monitor and approve the staff's work and transactions and provide the necessary instructions to address errors and irregularities.	Managers monitor and approve the staff's work and transactions, and issue the necessary instructions to remedy errors and irregularities. Workflow charts, sensitive duties, and procedures related to the duties in the staff's job descriptions will be made accessible.	KFS 10.2.1	In our Faculty, meetings will be held for the evaluation of the previous period on the basis of six-month intervals and for the planning of the subsequent period, with the aim of monitoring the staff's work and transactions, managing processes, and remedying errors.	Dean's Office	General Secretariat / Personnel Department Directorate	Meeting Minutes	All periods	Reasonable assurance has been provided.
			KFS 10.2.2	In our Faculty, staff's work and transactions will be checked hierarchically at periodic intervals, and necessary measures will be taken to eliminate identified errors and deficiencies. In risk-prone areas, by using appropriate methods through the managers or the persons they assign, checks will be carried out, and any errors and deficiencies, if present, will be corrected in the work and transactions.	Dean's Office	General Secretariat/ Directorate of Strategy Development/ Unit Risk Identification and Analysis Commission	Correspondence, Minutes	31.12.2024	Work will be carried out for the second six months and for the year 2024.
			KFS 10.2.3	Article 10 of Law No. 657 on Civil Servants states that officials in the superior position are responsible for performing and having performed the duties determined by laws, statutes, and regulations in a timely and complete manner. On the other hand, with respect to financial liability, information will be provided regarding responsibilities for the realization officers, the expenditure authorities, the personnel involved in expenditure processes, and surety-backed (bonded) civil servants.	Dean's Office	General Secretariat Personnel Department / Strategy Development Department	Correspondence	31.12.2024	Work will be carried out for the second six months and for the year 2024.
KFS11	***Continuity of activities:****Administrations must take the necessary measures to ensure the continuity of activities.*								
KFS 11.1	Necessary measures must be taken against reasons that affect the continuity of activities, such as staff shortages, temporary or permanent reassignment of duties, transition to new information systems, changes in methods or legislation, and extraordinary situations.	Informing and training meetings are held regarding the transition to new information systems and changes in legislation. In addition, the job descriptions have been put in writing and have been communicated to the staff.		To prevent possible disruptions in duties that may arise temporarily or permanently, substitute staff will be designated to cover for each employee during their absence, and the necessary measures will be taken.	Dean's Office	Personnel Department / Department Heads	Job Descriptions	Continuous	So that interruptions in duties that may arise temporarily or continuously can be prevented, in the absence of every staff member A staff member to cover in their place has been designated and the necessary measures Have been taken
KFS 11.2	In necessary cases, substitute personnel must be assigned in accordance with the proper procedures.	Proxy assignments are made in accordance with the legislation. In addition, the name of the substitute staff is included in the job descriptions.		No action is foreseen as adequate assurance has been provided.					
KFS 11.3	It should be ensured by the manager that the personnel who leave their duties prepare a report including the status of their work or transactions and the necessary documents, and provide this report to the assigned personnel.	By having the Academic and Administrative Staff Duty Handover Form completed by the managers, a report is prepared, and the related processes are carried out in accordance with the legislation.	KFS 11.3.1	The departing staff member will be required to complete the "FRM-0312 Academic and Administrative Personnel Duty Handover Report Form.	Dean's Office	Personnel Department	Handover Form	31.12.2022 31.12.2023 23.12.2024	2 administrative 2 who left the post academic staff duty By filling out the transfer form He submitted it to the Dean's Office.
KFS12	**Information systems checks:**Administrations must 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 must be defined in writing and implemented.	Data entry and information entry are carried out in coordination with our unit and the Information Technology Department directorate of our University. Authorizations for data and information entry have been established, and a system has been put in place to prevent unauthorized persons from interfering with the information.		Reasonable assurance has been provided in cooperation with the Information Processing Directorate					
KFS 12.2	Authorizations must be established regarding data and information entry into the information system and access to them, and mechanisms must be created to prevent, detect, and correct errors and irregularities.	Since reasonable assurance is provided, no action is envisaged.		Since reasonable assurance has been provided, no action has been envisaged.					
KFS 12.3	Authorities must develop mechanisms to ensure information governance.	Since reasonable assurance is provided, no action is envisaged.		Since reasonable assurance has been provided, no action has been envisaged.					

4- INFORMATION AND COMMUNICATION STANDARDS

Standard Code No	Public Internal Control Standard and General Requirements	Current Situation	Action Code No	Planned Action(s)	Responsible Unit or Working Group Members of the group	Cooperation Responsible Unit	Output/Result	Completion Date	Description
BIS13	**Information and communication:** Administrations must have an appropriate information and communication system in order to monitor the performance of their units and employees, ensure that decision-making processes operate properly, and to provide effective and satisfactory service.								
BIS 13.1	In the administrations, there must be an effective and continuous information and communication system that covers internal communication both horizontally and vertically, as well as external communication.	Our faculty 's internal and external communication is carried out through the UBYS system. In order to achieve effectiveness and success in internal and external communication, our mission, vision, job descriptions, workflow charts, relevant legislation regarding the units, events, and contact information are announced on the website.	BIS 13.1.1	Newly added personnel will be included in the existing email groups so that an effective and continuous information and communication network within the unit will be maintained. Our website will be kept up to date.	Dean 's Office	Information Technology Department Office/Unit Web Committee	Webpage Image	31.06.2023	Academic boards, advisory boards, Faculty Management and Faculty Boards, social Communication channels, and various other communication methods are used to ensure active communication. It has been determined that the website is up to date.
BIS 13.2	Managers and staff must be able to access the necessary and sufficient information in a timely manner in order to carry out their duties.	Correspondence of our faculty is conducted through the UBYS system, and it is possible to access correspondence as soon as possible. Financial information and documents It can be accessed through information systems such as the KBS, MYS, and e-budget created by the Ministry of Finance.	BIS 13.2.1	Reasonable assurance has been provided.				31.06.2022 31.06.2023 31.06.2024	
BIS 13.3	The information must be accurate, reliable, complete, usable, and understandable.	The information prepared and published in our faculty is ensured to be understandable in accordance with the legislation and, at the time it is prepared, also to be correct and reliable.	BIS 13.3.1	The Web Commission will systematically update the available information at periodic intervals.	Dean 's Office	Unit Website Commission	Webpage Image	31.06.2023 31.06.2024	Reasonable assurance has been provided.
BIS 13.4	Managers and relevant staff must be able to access, in a timely manner, other information regarding the implementation of the performance program and the budget, as well as the use of resources.	It is implemented in accordance with Law No. 5018, the Budget Law, the General Communiqué on Spending Authorities, the principles regarding the use of certain appropriations and expenditures, the distribution of appropriations of Higher Education Institutions to units, and the procedures and principles related to linking appropriations documents and their use, through the e-budget and the KBS system.		Since reasonable assurance has been provided, no action has been planned.					
BIS 13.5	The management information system should be designed to produce the necessary information and reports required by management and to provide the ability to carry out analysis.	The following systems are used in our faculty: EBYS, KBS, BKMYBS, E-BUDGET, TKYS, HİTAP, YÖKSİS, EKAP, etc.		Since reasonable assurance is provided, no action is anticipated.					
BIS 13.6	Managers should communicate their expectations within the scope of their duties and responsibilities to the staff in line with the administration 's mission, vision, and objectives.	Our faculty administrators inform the staff of expectations within the framework of the administration 's mission, vision, and objectives through various meetings and conferences within the scope of their duties and responsibilities.	BIS 13.6.1	The Academic Board, the Board of Directors/Department Board, and in administrative meetings, the expectations, duties, and responsibilities will be ensured to be included as agenda items within the framework of the administration 's mission, vision, and objectives.	Dean 's Office	Personnel Department Directorate/Department Directorates	Correspondence, Meeting Minutes	31.12.2022 31.12.2023 31.12.2024	Discussed at the Academic General Assembly dated 27.01.2023.
BIS 13.7	The administration 's horizontal and vertical communication system should enable staff to convey their assessments, suggestions, and problems.	In order to evaluate personnel and to be able to identify personnel 's suggestions and problems, the University conducts survey studies every year, and the Faculty Administration holds meetings at regular intervals.		Since reasonable assurance is provided, no action is anticipated.					
BIS14	**Reporting:** The administration 's purposes, targets, indicators, activities, and results must be reported in line with the principles of transparency and accountability.								
BIS 14.1	Administrations should, each year, disclose to the public their objectives, targets, strategies, assets, obligations, and performance programs.	Unit Activity reports prepared in line with the strategic plan are shared with the public on the website.	BIS 14.1.1	Strategic plans that reflect our faculty 's purposes, targets, strategies, assets, and obligations will continue to be announced to the public by ensuring access to the activity reports through our faculty 's website.	Dean 's Office	Internal Control Monitoring And Direction Commission	Monitoring and Evaluation Reports	31.06.2022 31.06.2023 31.06.2024	Reasonable assurance has been provided.
			BIS 14.1.2	Our faculty 's monitoring and evaluation results will be reported and announced to the public via the web page.	Dean 's Office	Internal Control Monitoring And Direction Commission	Monitoring and Evaluation Reports	31.12.2022 31.12.2023 31.12.2024	Reasonable assurance has been provided.
BIS 14.3	Activity results and evaluations must be shown and announced in the administration 's activity report.	Our faculty 's unit activity report is prepared every year in accordance with the relevant legislation, with the participation of the faculty 's departments.		Since reasonable assurance is provided, no action is anticipated.					
BIS 14.4	For the purpose of monitoring activities, the horizontal and vertical reporting network within the administration should be determined in writing, and the relevant unit(s) and staff should be informed about the reports that need to be prepared regarding their duties and activities.	Necessary care is taken to prepare reports on activities in accordance with the relevant standards and they are shared with the relevant personnel.		Since reasonable assurance is provided, no action is anticipated.					
BIS15	**Registration and filing system:** Administrations must have a comprehensive and up-to-date system in which all transactions and procedures are recorded, classified, and filed, including all correspondence, both incoming and outgoing.								

BIS 15.1	The records and filing system, including those in electronic form, must cover incoming and outgoing correspondence as well as internal administration communications.	Records and storage documents are tracked through the University Information Management System. Accounting transactions are also tracked through information systems such as the KBS, MYS, and E-budget established by the Ministry of Finance.		No action is envisaged as reasonable assurance has been provided.					
BIS 15.2	The records and filing system must be comprehensive and up to date, and must be accessible and traceable by managers and staff.	Within the scope of the Faculty staff's authorization limits, the registration and filing system is continuously updated and kept available for access.		No action is envisaged as reasonable assurance has been provided.					
BIS 15.3	The records and filing system must ensure the security and protection of personal data.	The registration and filing system has been established to ensure the security and protection of personal data.		No action is envisaged as reasonable assurance has been provided.					
BIS 15.4	The records and filing system must comply with specified standards.	The registration and filing system has been established in accordance with legislation and standards.		No action is envisaged as reasonable assurance has been provided.					
BIS 15.5	Incoming and outgoing correspondence must be recorded in a timely manner, classified in accordance with the standards, and retained in compliance with the archiving system.	Incoming and outgoing correspondence is recorded in a timely manner, classified in accordance with standards, and preserved in accordance with the archive system.	BIS 15.5.1	No action is envisaged as reasonable assurance has been provided.					
BIS 15.6	An archive and documentation system compliant with the specified standards must be established, covering the recording, classification, protection, and access of the administration 's business and transactions.	There is an archive and documentation system in place, in line with specified standards, that covers the recording, classification, protection, and access of the administration's business and transactions.		No action is envisaged as reasonable assurance has been provided.					
BIS16	**Reporting errors, irregularities, and corruption:** Administrations must establish methods to ensure that errors, irregularities, and corruption are reported within a specified order.								
BIS 16.1	The reporting methods for errors, irregularities, and corruption must be determined and announced.	Notification procedures for errors, irregularities, and corruption will be carried out in accordance with the procedures and principles specified within the framework of the legislation, and regarding the legislation related to these regulations Staff are informed about the legislation.	BIS 16.1.1	Reports of errors, irregularities, and corruption shall be made in accordance with the procedure and principles specified within the scope of the applicable legislation, and personnel shall be informed through in-service training and compliance training regarding the legislation related to these regulations.	Dean's Office	Personnel Department Directorate/ Legal Advisory	Compliance Training Minutes/Website Image	31.06.2022 31.06.2023 31.06.2024	Articles 55, 56, 57, and 58th paragraphs, Article 21 of Law No. 657 on Civil Servants; Law No. 3071 on the Right of Petition; Regulation on Complaints and Applications of State Civil Servants; Procedures and Principles Regarding Internal Control and Pre-Financial Control; Public Internal Control During compliance awareness trainings related to the Action Plan for Harmonization with the Standards Are carried out.
BIS 16.2	Managers must carry out sufficient review regarding the reported errors, irregularities, and corruption.	Our managers conduct the necessary review regarding the reported errors, irregularities, and corruption.		No action is envisaged as reasonable assurance has been provided.					
BIS 16.3	No unfair or discriminatory treatment should be applied to staff who report errors, irregularities, and corruption.	In our Faculty, no unfair or discriminatory treatment is applied to the staff member who reports errors, irregularities, and corruption.		No action is envisaged as reasonable assurance has been provided.					

5- MONITORING STANDARDS

Standard Code No	Public Internal Control Standard and General Conditions	Current Situation	Action Code No	Planned Action or Actions	Responsible Unit Or Work group members	Cooperation Unit to Be Conducted	Output/Result	Completion Date	Description
IS17	**Evaluation of internal control:** Administrations should evaluate the internal control system at least once a year.								
IS 17.1	The internal control system must be assessed by conducting continuous monitoring or a specific evaluation, or by using both of these methods together.	Within our faculty, the Internal Control Monitoring and Guidance Commission was updated in May 2022 and monitoring and evaluation studies are ongoing.	IS 17.1.1	Our Faculty's Internal Control Monitoring and Guidance Committee will conduct an evaluation twice a year (July–January), and the prepared report will be submitted to the Faculty administration.	Dean's Office	Strategy Development Department Headship/ Internal Control, Monitoring, and Steering Committee	Monitoring And Evaluation Report	31.06.2023 31.06.2024	Our faculty's 6-month monitoring and evaluation meetings will be held in July, Will be reported to the dean's office and announced on our website.
IS 17.2	Procedures and methods must be established for identifying, reporting, and taking necessary measures regarding weaknesses in internal control and inappropriate control methods.	Within our faculty, the Internal Control Monitoring and Guidance Commission was updated in May 2022 and is continuing its monitoring and assessment activities.	IS 17.2.1	Meetings will be held to evaluate the internal control system, address the deficiencies identified, take the necessary measures for the problems, and determine new methods.	Dean's Office	Strategy Development Department Headship/ Internal Control, Monitoring, and Steering Committee	Correspondence, Meeting Visual/ Meeting Minutes	31.06.2023 31.06.2024	Our faculty's 6-month monitoring and evaluation meetings will be held in July, Will be reported to the dean's office and announced on our website.
IS 17.3	The participation of the administration's units in the evaluation of internal control must be ensured.	At our faculty, the Internal Control Compliance Action Plan revision efforts continue in a participatory manner with representation from all units.	IS 17.3.1	Under the coordination of Internal Control Monitoring and Guidance, participation of units' decision-making and personnel in managerial positions will be ensured, and an overall evaluation of internal control at the Faculty level will be carried out.	Dean's Office	Strategy Development Department Head Office/Interior Monitoring and Guidance Commission	Monitoring and Evaluation Report/Meeting minutes	31.06.2023 31.06.2024	Reasonable assurance has been provided.
IS 17.4	In the evaluation of internal control, the views of managers, the requests and complaints of individuals and/or the administrations, and the reports prepared as a result of internal and external audits must be taken into account.	In the assessment of internal control, the views of managers, the requests and complaints of individuals and/or administrations, and the reports prepared as a result of internal and external audits are taken into consideration.		No action is envisaged, as reasonable assurance is provided.					
IS 17.5	Measures to be taken as a result of the evaluation of internal control must be determined and implemented within the framework of an action plan.	The Laws No. 5018 and 5436, the Regulation on the Working Procedures and Principles of Internal Auditors, Internal Audit Standards, the Internal Audit Guide, the Communiqué on the Internal Control Action Plan, and the Preparation Guide are used as the basis for internal control practices.	IS 17.5.1	Based on the results of the six-month monitoring evaluation, the action plan will be revised if deemed necessary.	Dean's Office	Strategy Development Department Head Office/Interior Monitoring and Guidance Commission	Correspondence, Internal Control Monitoring And Evaluation Report	12/31/2024	Our faculty's six-month monitoring and evaluation meetings will be held in July, and They will be reported to the dean's office and announced on our website.
		"It is the evaluation by the managers of the final form of the" Internal Control Action Plan.	IS 17.5.2	The final version of the Internal Control Action Plan shall be reviewed by the managers, and the required measures shall be taken to ensure that all control standards and requirements are completed.	Dean's Office	Strategy Development Department Head Office/Interior Monitoring and Guidance Commission	Correspondence, Internal Control Monitoring And Evaluation Report	31.12.2022 31.12.2023 31.12.2024	Our faculty's six-month monitoring and evaluation meetings will be held in July, and They will be reported to the dean's office and announced on our website.
IS18	**Internal audit:** Administrations must ensure, functionally, an independent internal audit activity.								
IS 18.1	The internal audit activity must be carried out in accordance with the standards determined by the Internal Audit Coordination Board.	Our faculty's internal audit activity is carried out in accordance with the standards determined by the Internal Control Monitoring and Guidance Commission.		No action is envisaged as reasonable assurance is provided.					
IS 18.2	An action plan containing the measures deemed necessary by the administration as a result of the internal audit must be prepared, implemented, and monitored.	An action plan is prepared and followed up for measures regarding the findings included in our faculty's internal audit report.		No action is envisaged as reasonable assurance is provided.					