1- CONTROL ENVIRONMENT STANDARDS

Standard Code No	Public Internal Control Standard and General Conditions	Current Situation	Action Code No	Planned Action or Actions	Responsible Unit or Working 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 must be owned by and supported by managers and staff.	A system of internal control has been established in our faculty and has begun to be implemented in all departments. Information meetings are held under the coordination of the internal control monitoring and evaluation committee for the action plan for compliance with the public internal control standards. The members of the Internal Control Monitoring and Steering Committee have been updated by our faculty during the year 2024. The internal control system is supported by senior management.	KOS 1.1.1	No action is envisaged as sufficient assurance has been provided.	Internal Control Monitoring and Steering Commission	Strategy Development Office Directorate/Dean's Office/Department Chairmanships	Website, Correspondence	31.12.2024	The internal control compliance action plan and internal control processes are communicated to all units via an official letter. The Strategic Plan Monitoring and Evaluation Report is shared with the public through our faculty's website.
KOS 1.2	The institution's managers should set an example to staff in implementing the internal control system.	Managers have a determined attitude toward setting an example in implementing the system.	KOS 1.2.1	Our Faculty has held 6-month monitoring and evaluation meetings, and the decisions have been reported to the Dean's Office.	Internal Control Monitoring and Steering Commission	Strategy Development Office Directorate/Dean's Office/Department Chairmanships	Meeting Minutes, Photo, Participant list	Six-Month Periods	Our faculty has held 6-month monitoring and evaluation meetings, and the reports have been announced on our website.
KOS 1.3	The code of ethics must be known and these rules must be followed in all activities.	Employees newly starting their duty at our university are made to sign the "Public Officials' Ethics Contract" and it is kept in the employee personnel file. Training is provided to our university personnel via the Presidency Distance Education Gateway regarding the Principles of Ethical Conduct for Public Officials. In our faculty, the Ethics Committee continues its activities and the necessary ethical information is provided to academic and administrative staff.	KOS 1.3.1	No action is envisaged as sufficient assurance has been provided.	Dean's Office	Personnel Directorate / General Secretariat /Personnel Affairs Unit/Department Chairmanships	In-house Training, Meeting Visual /Meeting Minutes	31.12.2024	For staff who have started in their duties, the ethical conduct principles of the Higher Education Institutions are communicated against signature. All staff participated in the trainings organized within the scope of In-Service Training.
KOS 1.4	Honesty, transparency, and accountability must be ensured in our activities.	Reports required by the legislation are prepared within the specified period and announced to the public.	KOS 1.4.1	Integrity, transparency, and accountability in the activities are ensured, and they will be monitored annually. Annual activity reports will be prepared; the Faculty's performance will be assessed annually in line with performance indicators and will be announced on the Faculty website.	Dean's Office	Internal Control Monitoring And Guidance Commission	Report, Webpage Printout	31.12.2022 31.12.2023 31.12.2024	The 2024 Annual Activity Report was published on our website during the month of January.
		Our faculty's 'Energy Data' and 'Zero Waste Data' are recorded on a monthly regular basis and reported to the rectorate.	KOS 1.4.2	By ensuring the analysis and control of Energy Efficiency data, the Zero Waste System data will be monitored and up-to-date waste reports will be entered into our University's automation system.	Dean's Office	Faculty Secretariat	Report, Web Page Output	31.12.2022 31.12.2023 31.12.2024	Data are processed into the zero-waste system.
		As a result of long-standing efforts to ensure the rational distribution of all consumer goods within the Smart Logistics Management System (ALYS), established under the General Secretariat, based on real needs in a balanced and fair manner, resources have been ensured to be used efficiently, effectively, and appropriately; thus, it is also targeted to reduce the service's burden on the budget. (In updates, the weekly summary reports in the Ministry of Treasury and Finance TKYS system and the inventories records are taken as the basis.)	KOS 1.4.3	In preparing the budget and proposals of our Faculty, and in meeting the needs of the units, first, an inventory stock analysis will be carried out by observing all assets consolidated via "ALYS"; through the "Budget Preparation Commission ", standardization will be introduced in the assets, and Assets (shape, size, type, etc.) and to the units By defining allocations (title, position, etc.), homogeneity will be ensured for implementation and controls. Within the framework of the Budget Preparation Guide, the 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 meetings and the decisions taken will be communicated to the relevant units.	Dean's Office	Strategy Directorate / General Secretariat /Department Chairmanships	Report, Web Page Output	31.12.2022 31.12.2023 31.12.2024	Our current budget proposal was submitted within the month of July.

		The current year's budget data will be analyzed on a unit and economic code basis, and a system will be developed at the institutional level to take necessary measures for the effective and rational use of the budget.	KOS 1.4.4	Within the framework of the Budget Preparation Guide, the Faculty's Current and Investment Budget Proposals will be compared with ALYS data, necessary analyses and reports will be prepared, meetings will be organized, and the decisions taken will be communicated to the relevant units.	Deanery	Strategy Department / General Secretariat / Department Heads	Report, Web Page Output	31.12.2024	Budget Monitoring System" (BMS) was shut down, so no action was taken.
		Our faculty's "Current and Investment Proposals" will be distributed fairly and rationally, taking into account priority needs.	KOS 1.4.5	Within the framework of the Budget Preparation Guide, the Faculty's Current and Investment Budget Proposals will be compared with ALYS data, necessary analyses and reports will be prepared, meetings will be organized, and the decisions taken will be communicated to the relevant units.	Deanery	Strategy Department / General Secretariat / Department Heads	Report, Web Page Output	31.12.2022 31.12.2023 31.12.2024	Our faculty has distributed "Current and Investment Proposals" in a fair and rational manner by taking into account the priority needs.
		The faculty's needs and the departments' requests for consumable and durable movable materials will be met.	KOS 1.4.6	The annual quantities of "Consumable Materials" needed by our Faculty and Departments will be rationally planned, and an optimal distribution will be ensured based on relevant parameters (square meters, number of students, etc.) for the economical and efficient use of materials. Optimal stock management will be ensured to meet the needs.	Deanery	Administrative and Financial Affairs Unit/Department Heads	Report, Web Page Output	31.12.2022 31.12.2023 31.12.2024	Procurement is carried out by submitting requests through ALYS for the required materials, ensuring optimal stock management.
KOS 1.5	The administration must treat its personnel and those it serves fairly and equally.	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 condition will continue to be monitored through surveys conducted among academic and administrative staff and students. The opinions of staff and service users will be measured using methods such as the Suggestion/Complaint Box. Furthermore, solutions to the problems of all service users will be generated through the Contact Us form created on our faculty's website.	Deanery	All Units	Survey Results	31.12.2024	The survey results have not been announced yet.
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, verification is carried out via the system's validation mechanism to prevent errors.		No action was foreseen as reasonable assurances were provided.					
KOS2	**Mission, organizational structure, and duties:** The administrations' mission and the unit and staff duty definitions must be determined in writing, communicated to the staff, and an appropriate organizational structure must be established within the administration.								
KOS 2.1	The administration's mission should be defined in writing, announced, and ensured to be embraced by the staff.	Our faculty's mission has been defined at the institutional level, included in the orientation training for academic and administrative staff, stated in the staff orientation guide, strategic plan, activity report, and announced through our website. In addition, at least once a year, an email informing faculty members about our mission and vision is sent to their institutional email addresses.	KOS 2.1	Orientation trainings will be provided to the academic and administrative staff of our Faculty at least once a year, and information will continue to be provided through activity reports and the website. Mission and vision information emails will also be sent to the institutional email addresses of the staff.	Deanery	Information Technology Department Presidency	Correspondence, Regarding the Email Being Sent Notice	31.12.2022 31.12.2023 31.12.2024	In our faculty, staff newly starting in their positions are informed during onboarding trainings. In the second half of 2024, an information email was sent to academic and administrative staff.
KOS 2.2	The tasks to be carried out by administrative units and sub-units to ensure the fulfillment of the mission must be defined and announced in writing.	The tasks were defined in writing and communicated to all personnel. Furthermore, the job descriptions were posted on our Faculty's website to ensure the process was completed objectively.	KOS 2.2.1	New personnel joining our faculty will be notified in writing of the duties of their units and sub-units. Compliance with the data collection guidelines prepared by our university for the purpose of collecting, monitoring, and evaluating data related to the university's aims and objectives, as well as other service data, will be ensured to achieve the planned goals.	Deanery	All Units	Department Task Definition Form	31.12.2022 31.12.2023 31.12.2024	Reasonable assurance has 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, keeping in mind the principle of separation of duties, each staff member's duties, authority, and responsibilities, as well as the personnel who will cover for them when the assigned staff member is absent, have been clearly defined and communicated to the relevant staff members. Job descriptions are available on our faculty website.	KOS 2.3.1	Existing job descriptions will be reviewed, and job description forms for newly arrived personnel, those whose duties have changed, or those whose managers have changed will be updated, signed by both the personnel and the unit manager, and added to the personnel file. Necessary updates will also be made via the website. Standard forms prepared by the Quality Coordination Office are used throughout our University and Faculty, and these standard forms, prepared for both students and staff, are available on our Faculty's website.	Deanery	All Units	Job Descriptions Web Output, Correspondence	31.12.2022 31.12.2023 31.12.2024	Reasonable assurance has been provided.

KOS 2.4	The organization chart of the administration and its units must be in place, and the functional assignment of duties must be determined accordingly.	In our faculty, organization charts have been created at the institutional and department level. The staff's task assignments are determined in an equal and fair manner. The organization chart of our faculty and its departments is available on our website.	KOS 2.4.1.	No action is planned since reasonable assurance is provided.		All Units	Website, Strategic Plan and The Relevant Section of the Activity Report, Correspondence	31.12.2022 31.12.2023 31.12.2024	Reasonable assurance has been provided.
KOS 2.5	The administration's and its units' organizational structure, distribution of primary authority and responsibilities, accountability, and the appropriate reporting relationship must be demonstrated.	The organizational structure of our faculty and its units, including the distribution of fundamental authority and responsibilities, is established and maintained within the framework of the currently applicable laws.	KOS 2.5.1.	No action is planned since reasonable assurance is provided.					
KOS 2.6	The administrators of the administration must establish procedures regarding sensitive duties in the conduct of activities and must communicate these to the personnel.	Within our faculty, sensitive duties have been identified and announced on the website. In order to implement the procedures related to sensitive duties, it notifies the staff of the process analysis forms prepared for each sensitive duty.	KOS 2.6.1.	No action is planned since reasonable assurance is provided.		All Units	Correspondence, Training Plan	31.12.2024	Public Internal Control Standards Compliance To Be Carried Out in Accordance with the Action Plan With a written notice on the required actions, the necessary reminder letters have been prepared.
KOS 2.7	Mechanisms must be created at every level of management to monitor the outcomes of assigned tasks.	Since document and information flow within our university and faculty is carried out through the UBYS, managers ensure the control of their duties through the system and with hierarchical controls.	KOS 2.7.1	No action is planned since reasonable assurance is provided.		All Units	Result Web Output	31.12.2022 31.12.2023 31.12.2024	At our faculty, maintenance/repair requests are entered into the system through the UYBS, and the completion status is being monitored.
KOS3	**Staff competence and performance:** Administrations should ensure alignment between staff competence and their duties, and should take measures to assess and improve performance.								
KOS 3.1	Human resources management must be aimed at ensuring the achievement of the administration's objectives and targets.	Human resources management is intended to be aimed at developing the administration's objectives and targets; when managing human resources, an equal and fair distribution of work is sought in light of laws and legislation.	KOS 3.1.1	Based on the staffing need identified in our unit, induction training is provided to newly appointed personnel about the unit they will work in, including its operations, duties, and responsibilities. Each year, a personnel needs analysis will be conducted to achieve the faculty's aims and objectives.	Dean's Office/Department Directorates	All Units	Instruction	31.12.2024	The Personnel Department has published a draft of the "Bartın University Administrative Human Resources Directive"..
KOS 3.2	The administration's managers and personnel must have the knowledge, experience, and skills to carry out their duties effectively and efficiently.	Although the managers and staff of our faculty have the knowledge, experience, and skills to carry out their duties effectively and efficiently, participation in in-service training activities is encouraged.	KOS 3.2.1	Participation of the relevant staff in the training determined by the University will be ensured to ensure that they have the necessary knowledge, experience, and skills to carry out their duties in the best possible way.	Dean's Office	All Units	Correspondence, Visuals	31.12.2024	Reasonable assurance has been provided.
KOS 3.3	Professional competence must be valued, and the most suitable personnel must be selected for each duty.	Recruitment of academic staff is carried out by taking professional competence into consideration. For administrative staff, importance is also intended to be given to professional competence, and the personnel who come according to their KPSS results are selected based on the qualification needed in the field of education.	KOS 3.3.1	Minimum competency criteria will be set for the duties in our faculty units, and staff appropriate to those criteria will be assigned accordingly. In staff assignments, the current workload of existing staff will also be taken into account.	Dean's Office	All Units	Advertisement Copy and Placement Guides	31.12.2024	Reasonable assurance has been provided.
KOS 3.4	When hiring personnel and in their progression and promotion in their position, the merit principle must be followed, and individual performance must be taken into account.	The recruitment of personnel to our faculty and their promotion within the job are carried out by our University's Personnel Department Directorate in accordance with the relevant provisions of the applicable legislation.	KOS 3.4.1	Reasonable assurance has been provided by the Rectorate of Bartın University and the Personnel Department Directorate.	Personnel Department Directorate	All Units	Correspondence	31.12.2024	Reasonable assurance has been provided.
KOS 3.5	For each duty, the required training needs must be identified; 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 Directorate, annual training needs are requested from the units, and within this scope, annual training planning is carried out. Training is provided online through the Presidency's Distance Learning Gateway.	KOS 3.5.1	Annual identification of in-service training needs/fields and preparation of training plans will be ensured.	Dean's Office	All Units	Correspondence, Training plans	31.12.2024	Reasonable assurance has been provided.
			KOS 3.5.2	Completion of trainings will be ensured in accordance with the annual in-service training plans.	Dean's Office	All Units	Completed Training List	31.12.2023	In 2024, 29 in-service trainings planned by our university's Personnel Affairs Department have been completed.
KOS 3.6	The competence and performance of the staff should be assessed at least once a year by the manager to whom they report, and the results of the assessment should be discussed with the staff.	The evaluation of personnel's competence and performance will be carried out within the scope of the Bartın University Administrative Personnel Award Directive.	KOS 3.6.1	Reasonable assurance has been provided since it is evaluated once a year within the scope of the Bartın University Administrative Personnel Award Directive.	Dean's Office	All Units	Instruction	31.12.2024	

KOS 3.7	Measures should be taken to improve the performance of personnel whose performance is found to be insufficient according to performance evaluations, and reward mechanisms should be developed for personnel who demonstrate high performance.	Bartın University has an Administrative Staff Award Directive.	KOS 3.7.1	As a result of performance evaluation, it is planned to either improve the situation of personnel who are found inadequate through training or to make a change in their duties.	Dean's Office	All Units	Directive	31.12.2024	Within this scope, our university has a Reward Directive in place, and reasonable assurance has been provided.
KOS 3.8	Key matters related to human resources management, such as staffing, transfers, appointments to senior positions, training, performance evaluation, and personnel benefits, should be determined in writing and communicated to the personnel.	Staff employment, transfers, appointment to higher positions, and personnel rights are carried out within the scope of the relevant legislation. No performance evaluation is conducted. In our university, there are Procedures and Principles for Lateral Appointments for Administrative Personnel. Regulations related to the subject are shared through the UBYS Information System with our university's personnel.		Since reasonable assurance is provided, no action is envisaged.					
KOS4	**Delegation of Authority:**In the administrations, the authorities and the limits of the delegation of authority must be clearly defined and communicated in writing. The delegation of authority should be carried out by taking into account the importance and risk of the delegated authority.								
KOS 4.1	Signature and approval authorities in workflow processes must be determined and communicated to staff.	Since reasonable assurance is provided, no action is envisaged.		Since reasonable assurance is provided, no action is envisaged.					
KOS 4.2	Power transfers must be determined in writing in a way that shows the scope of the authority being delegated, within the framework of the principles established by the senior manager, and must be notified to the relevant parties.	Since reasonable assurance is provided, no action is envisaged.		Since reasonable assurance is provided, no action is envisaged.					
KOS 4.3	The delegation of authority must be consistent 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 powers. Powers of attorney can be issued via the EBYS. The spending authority and the responsibility for carrying out actions are delegated to the personnel who are hierarchically closest to the relevant task.		Since reasonable assurance is provided, no action is envisaged.					
KOS 4.4	The staff to whom authority is delegated must have the information, experience, and ability required by the position.	There is a Directive of Bartın University on the Electronic Document Management System and Signature Authorities.		Since reasonable assurance is provided, no action is envisaged.					
KOS 4.5	The staff to whom authority is delegated must provide the delegator with information at certain times regarding the use of the delegated authority, and the delegator must seek that information.	The follow-up is carried out through the deployed system under the Directive of Bartın University on the Electronic Document Management System and Signature Authorities.		No action is planned since reasonable assurance is provided.					

2- RISK ASSESSMENT STANDARDS

Standard Code No	Public Internal Control Standard and General Requirements	Current Situation	Action Code No	Planned Action or Actions	Responsible unit or working group members	Unit to Collaborate With	Output/Result	Completion Date	Description
RDS5	**Planning and Programming:** Administrations must create and announce their plans and programs, which include their objectives, targets and indicators, and the resources they need to carry them out, and ensure that their activities comply with the plans and programs.								
RDS 5.1	Public bodies must prepare a strategic plan using participatory methods in order to develop their mission and vision, determine strategic objectives and measurable targets, and measure, monitor, and evaluate their performance.	Our Faculty's strategic plan covering the years 2024–2028 has been updated and its implementation has been completed.	RDS 5.1.1	Our faculty's strategic plan covering 2024–2028 years has been prepared and shared on our website.	Dean's Office	All Units	Strategic Plan, Web Output	31.12.2024	Reasonable assurance has been provided.
RDS 5.2	Public bodies must prepare a performance program that includes the programs, activities, and projects they will carry out, the resource requirements for them, and their performance targets and indicators.	In line with the aims and objectives stated in our Faculty's Strategic Plan, a performance program is being prepared that includes performance targets, indicators, and the resource requirements for them.	RDS 5.2.1	In order to measure, monitor, and evaluate the objectives and targets set in our faculty's 2021–2023 strategic plan, a performance program will be prepared each year and, within the 2024–2028 period, it will also be prepared in accordance with the new strategic plan.	Dean's Office	All Units	Reports	31.12.2022 31.12.2023 31.12.2024	Reasonable assurance has been provided.
RDS 5.3	Public bodies must allocate their budgets in line with their strategic plans and performance programs Accordingly.	Our University's budget is prepared and submitted in accordance with the strategic plan and performance programs, according to the explanations stated in the budget call of the Presidency Strategy and Budget Directorate and the budget preparation guide.	RDS 5.3.1	A Budget Preparation Commission has been established for our faculty, and if needed, the commission will be updated.	Dean's Office	All Units	Text	31.12.2022 31.12.2023 31.12.2024	Reasonable assurance has been provided.
			RDS 5.3.2	Our faculty's budget will be prepared in accordance with the "Budget Preparation Guide," and by evaluating ALYS data together with the analyses of strategic plans and performance programs, a more rational proposal will be presented.	Secretary General's Office	Department of Strategy Development Presidency	Work Outputs, Reports, Upper Heading	31.12.2022 31.12.2023 31.12.2024	Reasonable assurance has been provided.
RDS 5.4	Managers must ensure that activities are in accordance with the relevant legislation, as well as the objectives and targets set out in the strategic plan and the performance program.	Our Faculty carries out its activities in line with the duties and responsibilities assigned to it by the relevant legislation, within the framework of the Strategic Plan, Performance Program, and the Institutional Budget.	RDS 5.4.1	Annual reports will be prepared and announced to the senior management, the units, and the public in order to ensure that the activities are in line with the objectives and targets determined by the performance program.	Dean's Office	All Units	Internal Audit Report, Institution Internal Evaluation Reports	31.12.2022 31.12.2023 31.12.2024	Our Faculty's 2024 Strategic Plan Evaluation Report will be published on our website.
RDS 5.5	Within the scope of their duties Managers should ensure the administration's objectives. Must set appropriate specific targets and announce them to its personnel.	Our University's administrators are informed regarding the specific targets for the purposes and objectives determined through the strategic plan and performance program.	RDS 5.5.1	It will be ensured that, in our faculty's Academic General Assembly, Board of Management, Department Board, and administrative meetings, the objectives and targets included in the strategic plan are included as agenda items.	Dean's Office	All Units	Information meetings	31.12.2022 31.12.2023 31.12.2024	Reasonable assurance has 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 the services provided in our faculty, • By establishing a corporate hierarchical structure and creating a corporate culture, • Establishing an administrative structure in which decision-making processes in our faculty are open, transparent, and rational, and does not hesitate to provide accountability, • With the continuity of a credible and reputable administration being ensured in the eyes of the public and stakeholders through an honest, sincere, principled, and consistent management approach.	Dean's Office	All Units	Report	31.12.2022 31.12.2023 31.12.2024	Reasonable assurance has been provided.
RDS 5.6	The objectives of the administration and its units must be specific, measurable, attainable, relevant, and time-bound.	The objectives must be specific, measurable, attainable, relevant, and time-bound.		Since reasonable assurance is provided, no action is envisaged.					
RDS6	**Identification and assessment of risks:** Administrations must, in a systematic manner, conduct analyses, identify and assess internal and external risks that may prevent the achievement of their objectives and targets, and determine the measures to be taken.								
RDS 6.1	Administrations must identify risks related to their aims and objectives in a systematic manner every year.	While setting our faculty's goals and objectives, managers and all staff are involved, and work is carried out to address potential risks.	RDS 6.1.1	Risks related to the strategic objectives and targets of all units of our university will be identified and assessed to prevent and minimize the occurrence of risks. Risks will be monitored and evaluated every year. To ensure that Unit Risk Registration Forms are kept up to date, the Strategy Development Department will send a reminder letter to the units at least once a year. Within the scope of our University's Risk Directive, the Faculty Unit Risk Determination and Analysis Commission and the coordination units of subordinate units are in place, and accordingly they continue their work.	Dean's Office	Unit Risk Coordinators (All Units)	Department Risk Register Forms	31.10.2022 31.10.2023 31.10.2024	Will be published on our website in January.

RDS 6.2	The likelihood of risks occurring and their potential impacts must be analyzed at least once a year.	Bartın University has a Corporate Risk Management Directive.	RDS 6.2.1	Within the scope of Bartın University's Corporate Risk Management Directive, risks that would hinder the realization of the objectives and targets in our Faculty's performance programs will be analyzed at least once a year in terms of their likelihood of occurrence and potential impacts.	Dean's Office	Unit Risk Coordinators (All Units)	Consolidated Risk Report	31.12.2022 31.12.2023 31.12.2024	Reasonable assurance has been provided.
RDS 6.3	Action plans must be prepared by identifying measures to be taken against the risks.	Bartın University has a Corporate Risk Management Directive. Under the Directive, the measures to be taken will be determined by our Faculty's risk committee.	RDS 6.3.1	For risks related to our Faculty's objectives and targets, their likelihood of occurrence and potential impacts will be reported in order of importance, and annual Action Plan will be prepared by notifying recommendations and measures aimed at eliminating the risks. At the end of each year, monitoring and evaluation will be carried out and reported to the Dean's Office by the committee.	Dean's Office	Unit Risk Coordinators (All Units)	Risk Action Plan (Risk Strategy Document)	31.12.2022 31.12.2023 31.12.2024	It will be published on our website in January.

3 CONTROL ACTIVITIES STANDARDS

Standard Code No	Internal Control Standard and General Conditions	Current Situation	Action Code No	Planned Action or Actions	Responsible Unit or Working group Members	Cooperation Unit to be Conducted	Output/Result	Completion Date	Description
KFS7	**Control strategies and methods:** Administrations should identify and implement control strategies and methods that are intended to achieve their objectives and are suitable for addressing risks.								
KFS 7.1	Appropriate control strategies and methods for each activity and its risks (regular review, control through sampling, comparison, approval, reporting, coordination, verification, analysis, authorization, supervision, inspection, monitoring, etc.) must be determined and implemented.	The Unit Risk Determination and Analysis Commission conducts studies for monitoring, comparing, analyzing, and reporting processes and risks, and the team work is compiled into a report and submitted to the Dean's Office.	KFS 7.1.1	Based on the decisions made as a result of the work carried out by our Faculty's Unit Risk Identification and Analysis Committee, the necessary actions will be planned and implemented in line with the minutes and reports.	Dean's Office	All Stakeholders	Survey Results	31.12.2022 31.12.2023 31.12.2024	When the survey results are shared, reasonable assurance will be provided.
KFS 7.2	Controls, where necessary, must also include pre-transaction controls, process controls, and post-transaction controls.	Procurements entered into the Direct Procurement Tracking System will be evaluated to consolidate purchases of similar nature.	KFS 7.2.1	By evaluating the purchases entered into the Direct Procurement Tracking System, the consolidation of purchases of similar nature will be ensured.	Dean's Office	All Units	Direct Procurement Documents Correspondence,	31.12.2022 31.12.2023 31.12.2024	No procurement of a similar nature has been carried out.
KFS 7.3	Control activities must include periodic monitoring of assets and ensuring their security.	All assets of our faculty have been recorded, and periodic counts and controls are carried out in accordance with the relevant legislation.	KFS 7.3.1	It will be ensured that, in order to ensure the security and control of assets, the records held in our units are verified for compliance with accounting records on a per 3-month period basis.	Dean's Office	All Units	Consumption Outflow Report	31.12.2022 31.12.2023 31.12.2024	Reasonable assurance has been provided.
		Periodic control activities for assets and their security are carried out within the framework of the current legislation. In addition, the compliance of the assets guaranteed by the existing legislation 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 records and documents (such as accounting records, fixed asset records, etc.), asset security will be ensured by continuing to carry out identification and counts that cover the security of the assets.	Dean's Office	All Units	Email Outputs, Work Data	31.12.2022 31.12.2023 31.12.2024	Transfer transactions are recorded in ALYS.
KFS 7.4	The cost of the designated control method should not exceed the expected benefits.	With the control methods established in our unit, reaching the objectives and targets at the most appropriate cost is ensured.		No action is envisaged as reasonable assurance is provided.					
KFS8	**Determining and documenting procedures:** Administrations should prepare, update, and make available to the relevant personnel the written procedures necessary for their activities and for the financial decisions and transactions, along with the regulations related to these areas.								
KFS 8.1	Administrations should establish written procedures regarding their activities and financial decisions and transactions.	Financial decisions and transactions are carried out through activities in accordance with Law No. 5018 and the budget laws.		No action is envisaged as reasonable assurance is provided.					
KFS 8.2	Procedures and related documents must cover the stages of initiating, implementing, and concluding the activity or financial decision and transaction.	Financial decisions and transactions are carried out through activities in accordance with Law No. 5018 and the budget laws.	KFS 8.2.1	Actions will be carried out in accordance with the Process Handbook to be prepared by our university.	Dean's Office	All Units	Process Handbook	31.12.2024	Reasonable assurance has been provided.
KFS 8.3	Procedures and related documents should be up to date, comprehensive, compliant with legislation, and understandable and accessible by the relevant staff.	Procedures and documents will be updated so that they are in line with the current legislation, understandable, and accessible. Access to all documents is provided on our university's and our faculty's websites.	KFS 8.3.1	The procedures are published on our faculty's website to make them easily accessible and to ensure they are kept up to date.	Dean's Office	All Units	Website Output	31.12.2024	
KFS9	**Segregation of duties:** To reduce the risks of error, omission, misstatement, irregularity, and corruption, the responsibilities for approving, performing, recording, and controlling activities and financial decisions and transactions should be distributed among personnel.								
KFS 9.1	The responsibilities for approving, implementing, recording, and controlling each activity or financial decision and transaction must be assigned to different individuals.	Different people will carry out, implement, and check the operation so that self-control is ensured in line with the flowcharts and the relevant legislation. Mutual review and balancing effectiveness will be ensured. Our faculty will prepare a Job Description Form based on the principle that different personnel will perform the control duties by approving, implementing, and recording the transactions.		Since reasonable assurance is provided, no action is envisaged.					
KFS 9.2	In administrations where the principle of separation of duties cannot be fully applied due to insufficient staffing, managers should be aware of risks and take the necessary measures.	The managers of directorates with an insufficient number of staff are aware of the risks and take the necessary measures.		Since reasonable assurance is provided, no action is envisaged.					
KFS10	**Hierarchical controls:** Managers should systematically check that work and transactions comply with procedures.								
KFS 10.1	Managers should conduct the necessary controls to ensure procedures are applied effectively and continuously.	While activities are carried out, the work and transactions performed are carried out by managers by taking hierarchical controls and the arrangements in the legislation into account.		Since reasonable assurance is provided, no action is envisaged.					
KFS 10.2	Managers should monitor and approve staff work and transactions, and provide the necessary instructions to correct errors and irregularities.	Managers monitor and approve the staff's work and transactions, and give the necessary instructions to remedy errors and irregularities. Workflow charts for the work related to the duties in personnel job descriptions, as well as sensitive tasks and procedures, will be made available for access.	KFS 10.2.1	At our faculty, meetings will be held for the evaluation of the previous period and the planning of the subsequent period, with 6-month intervals, for the purpose of monitoring personnel's work and transactions, managing processes, and eliminating errors.	Dean's Office	All Units	Meeting Minutes	All Periods	In order to monitor employees' work and transactions, manage processes, and eliminate errors, internal meetings within the unit are held.
			KFS 10.2.2	At our faculty, personnel's work and transactions will be checked hierarchically at periodic intervals, and necessary measures will be taken to remedy the identified errors and deficiencies. In high-risk areas, checks will be carried out using appropriate methods by the managers or the persons they assign, and if there are any errors and deficiencies in the work and transactions, they will be eliminated.	Dean's Office	All Units	Correspondence, Minutes	31.12.2024	Adequate assurance has been provided.
			KFS 10.2.3	It is stated in Article 10 of Law No. 657 on Civil Servants that superiors are responsible for performing and having performed, in a timely and complete manner, the duties determined by laws, regulations, and bylaws. On the other hand, for information regarding financial responsibility, information will be provided concerning the responsibilities of realization officers, appropriations authorities, the personnel involved in spending processes, and surety-bearing civil servants.	Dean's Office	All Units	Report and Web Page Output	31.12.2024	In-house training sessions are being organized.

KFS11	***Continuity of activities:** Administrations must take the necessary measures to ensure the continuity of activities.*								
KFS 11.1	Necessary measures should be taken against causes that affect the continuity of activities such as staff shortages, temporary or permanent leaving from duty, transitions to new information systems, and extraordinary situations like method or legislation changes.	Information and training meetings regarding the transition to new information systems and changes in legislation are held. In addition, job descriptions have been put into writing and notified to the staff.		In order to prevent duty disruptions that may arise temporarily or permanently, a staff member who will cover in the absence of each person will be designated, and the necessary measures will be taken.	Dean’s Office				
KFS 11.2	If necessary, substitute personnel should be assigned in accordance with proper procedures.	Acting appointments are made in accordance with the legislation. In addition, the name of the deputy staff is included in the job descriptions.		No action is anticipated since adequate assurance is provided.					
KFS 11.3	It should be ensured by the manager that the person who leaves the position prepares a report including the status of their work or procedures and the required documents, and provides this report to the assigned person.	While managers ensure that reports are prepared by filling out the Academic and Administrative Staff Handover Form, there are deficiencies in practice.	KFS 11.3.1	The staff member who is leaving their duty will be ensured to complete the "FRM-0312 Academic and Administrative Personnel Handover Report Form".	Dean’s Office	All Units	Handover Form	31.12.2022 31.12.2023 23.12.2024	Reasonable assurance has been provided.
			KFS 11.3.2	When assigning duties to the outgoing staff member, the "Duty Handover Forms" will be completed in accordance with the relevant legislation, and implementation principles regarding other processes that the personnel must carry out will be issued.	Dean’s Office	Personnel Department Directorate	Work Outputs, Procedure Principles	31.12.2024	Reasonable assurance has been provided.
KFS12	**Information systems controls:** Administrations must develop the necessary control mechanisms to ensure the continuity and reliability of information systems.								
KFS 12.1	Controls that will ensure the continuity and reliability of information systems must be defined in writing and implemented.	Data entry and information entry are carried out in coordination with our Unit and the Directorate of Information Processing of our University. Authorizations have been made for data and information entry, and a system has been established to prevent unauthorized persons from interfering with the information So as to prevent them from interfering with it.		Adequate assurance has been provided in cooperation with the Information Technology Department Directorate.					
KFS 12.2	Authorizations regarding data and information entry into the information system and access to them must be made, and mechanisms must be established to prevent, detect, and enable the correction of errors and irregularities.	No action was foreseen since reasonable assurance is provided.		No action is anticipated since adequate assurance is provided.					
KFS 12.3	Administrations should develop mechanisms to ensure information technology governance.	No action is anticipated since adequate assurance is provided.		No action is anticipated since adequate assurance is provided.					

4- INFORMATION AND COMMUNICATION STANDARDS									
Standard Code No	**Public Internal Control Standard and General Requirements**	**Current Situation**	**Action Code No**	**Planned Action or Actions**	**Responsible Unit or Work Members of the group**	**Cooperation to be Carried Out Department**	**Output/Result**	**Completion Date**	**Explanation**
BIS13	**Information and communication:** Administrations must have an appropriate information and communication system in order to monitor the performance of their units and employees, ensure that decision-making processes function properly, and achieve effectiveness and satisfaction in service delivery.								
BIS 13.1	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.	At our university, the RİMER automation is used, which includes obtaining information, requests, suggestions, and complaints, and an open-door policy is adopted within the scope of both internal horizontal and vertical communication and external communication.	BİS 13.1.1	Communication groups will be established within the scope of staff and student communication, and continuous information sharing will be carried out.	Dean's Office	IT Department	Web Outputs	31.12.2024	Active communication is provided through various communication methods such as Academic Boards, Advisory Boards, Faculty Management and Faculty Boards, and social communication channels. 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.	Our faculty's correspondence is carried out through the UBYS system, so that correspondence can be accessed as quickly as possible. Financial information and documents can be accessed through information systems such as the KBS, MYS, and E-budget created by the Ministry of Finance.	BİS 13.2.1	Reasonable assurance has been provided.		Department Staff	Balance Sheet, Income Statement, and Trial Balance	31.12.2022 31.12.2023 31.12.2024	
BIS 13.3	The information must be accurate, reliable, complete, usable, and understandable.	Our university demonstrates the necessary sensitivity regarding the information, documents, and files and keeps their preservation and accessibility under control.	BİS 13.3.1	The systematic updating of the available information will be carried out by the Web Commission at periodic times.	Dean's Office	All Units	Analysis Reports	31.12.2023 31.12.2024	Reasonable assurance has been provided.
BIS 13.4	Managers and relevant personnel should be able to access, in a timely manner, other information regarding the performance program, the implementation of the budget, and resource utilization.	Necessary notifications and guidance regarding the budget and performance program are provided by the Budget and Performance Branch Directorate of the Strategy Development Directorate. The performance program and its results are published on the institution's website, and departments can track their budgets through the e-budget screen.		Since reasonable assurance has been provided, no action is envisaged.					
BIS 13.5	The management information system should be designed to be able to produce the necessary information and reports that management needs and to provide an opportunity for analysis.	Our university's information system is designed to enable the production of the necessary information and reports that management needs and to provide the opportunity for analysis. At our university, systems such as EBYS, KBS, BKMYBS, E-BUDGET, TKYS, HİTAP, YÖKSİS, EKAP, etc. are used.		Since reasonable assurance has been provided, no action is envisaged.					
BIS 13.6	Managers should communicate their expectations to personnel within the scope of their duties and responsibilities in line with the institution's mission, vision, and objectives.	Our university administrators, within the framework of the administration's mission, vision, and objectives, convey expectations to personnel within their duties and responsibilities through various meetings and conferences.	BİS 13.6.1	At the Academic Board, Board of Directors, and administrative meetings, it will be ensured that expectations, duties, and responsibilities are included as agenda items within the scope of the administration's mission, vision, and objectives.	Dean's Office	General Secretariat	Correspondence, Meeting Minutes	31.12.2022 31.12.2023 31.12.2024	Discussed at the administrative personnel meeting dated 12.08.2024.
BIS 13.7	The institution's horizontal and vertical communication system should enable staff to convey their evaluations, suggestions, and problems.	At our university, the RİMER application is used, through which information can be obtained and suggestions and problems can be communicated effectively. In addition, annual survey studies are carried out at the university in order to enable the assessment of the staff and to identify the staff's suggestions and problems.		Since reasonable assurance has been provided, no action is envisaged.					
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	Each year, institutions should publicly disclose their objectives, targets, strategies, assets, liabilities, and performance programs to the public.	Activity reports and investment monitoring and evaluation reports are published online.	BIS 14.1.1	Our university's administration will share, with the public, its objectives, targets, strategies, assets, liabilities, and performance programs each year.	Dean's Office	All Units	Performance Program	31.06.2022 31.06.2023 31.06.2024	Reasonable assurance has been provided.
			BIS 14.1.2	Monitoring and evaluation of our university's performance program The results will be reported and announced to the public through the website.	Dean's Office	All Units	Evaluation Report	31.12.2022 31.12.2023 31.12.2024	Reasonable assurance has been provided.
BIS 14.2	Institutions should publicly disclose, for the first six months of the implementation results of their budgets, the expectations and targets for the second half of the year, and their activities to the public.	The report on the institution's financial situation and expectations, including our budget's first six months of implementation results, the expectations for the second six months, and its targets, is published online.	BIS 14.2.1	A report on the institutional and financial outlook regarding our university's budget for the first six months' implementation results and the expectations for the second six months, as well as on the objectives and activities, will be prepared and published on the website to be announced to the relevant institutions and to the public.	Dean's Office	All Units	Report and Web Page Output	31.12.2022 31.12.2023 31.12.2024	
BIS 14.3	Activity results and evaluations should be shown and announced in the institution's activity report.	Activity results and evaluations are shown in the administrative activity report and shared with the public.		No action has been foreseen since reasonable assurance has been provided.					
BIS 14.4	For the purpose of monitoring activities, the horizontal and vertical reporting network within the institution should be determined in writing, and the relevant unit and personnel should be informed about the reports that need to be prepared regarding their duties and activities.	Necessary care is taken in preparing reports on activities in line with the standards, and they are shared with the relevant personnel.		No action has been foreseen since reasonable assurance has been provided.					
BIS15	**Record-keeping and filing system:** Administrations must have a comprehensive and up-to-date system for recording, classifying, and filing all kinds of correspondence and transactions, including incoming and outgoing documents.								

BIS 15.1	The records and filing system, including those in electronic media, must cover incoming and outgoing correspondence as well as internal communications within the administration.	Within our university, document registration and filing processes are carried out through the EBYS.		No action is anticipated as reasonable assurance has been provided.					
BIS 15.2	The records and filing system must be comprehensive and up to date; it must be accessible and traceable by managers and staff.	Within our university, the registration and filing system is kept comprehensive and up to date, and is accessible and traceable by administrators and staff.		No action is anticipated 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 anticipated as reasonable assurance has been provided.					
BIS 15.4	The records and filing system must comply with the established standards.	The registration and filing system has been established in accordance with applicable legislation and standards.		No action is anticipated 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 preser-ved in line with the archival system.	Incoming and outgoing correspondence is recorded in a timely manner, classified in accordance with standards, and retained in accordance with the archive system.	BIS 15.5.1	Educational videos will be prepared by the Department of Information Technology to classify and archive EBYS documents in accordance with the standard file plan, and in-service trainings will be provided by the Personnel Department.	Dean's Office	All Units	Training videos, In-Service Training	31.12.2024	Participation in in-service training has been provided.
BIS 15.6	An archive and documentation system comp-liant with the established standards must be established, covering the recording, classific-ation, protection, and access of the administ-ration's business transactions and procedures.	An archive and documentation system has been established in line with the specified standards, covering the recording, classification, protection, and access to the institution's work and transactions.		No action is anticipated as reasonable assurance has been provided.	Dean's Office				
BIS16	**Reporting errors, irregularities, and corruption:** Administrations must establish methods that will ensure errors, irregularities, and corruption are reported within a determined procedure.								
BIS 16.1	The reporting methods for errors, irregularities, and corruption must be determined and announced.	Reports concerning errors, irregularities, and corruption are followed up.	BIS 16.1.1	Notifications received through CİMER, RİMER, and other communication channels will be classified and evaluated, and will be reported every year.	Dean's Office	All Units	Report	31.06.2022 31.06.2023 31.06.2024	The information-awareness compliance trainings related to the Internal Control and Ex Ante Financial Control Procedures and Principles, and the Public Internal Control Standards Harmonization Action Plan are conducted in accordance with Article 55, 56, 57, and 58 of Law No. 5018 on Public Financial Management and Control, Article 21 of Law No. 657 on Civil Servants, the Law No. 3071 on the Use of the Right of Petition, the Regulation on Complaints and Applications by Civil Servants.
BIS 16.2	Managers must conduct sufficient review of the reported errors, irregularities, and corruption.	Our managers conduct the necessary review regarding the reported errors, irregularities, and corruption.		No action is anticipated as reasonable assurance has been provided.					
BIS 16.3	Personnel who report errors, irregularities, and corruption must not be subjected to unfair or discriminatory treatment.	No unfair or discriminatory treatment is carried out against the staff who report errors, irregularities, and corruption.		No action is anticipated as reasonable assurance has been provided.					

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 On Unit	Output/Result	Completion Date	Explanation
5- MONITORING STANDARDS									
IS17	**Assessment of internal control:** Administrations should evaluate the internal control system at least once a year.								
IS 17.1	The internal control system shall be evaluated by performing continuous monitoring or a specific assessment, or by using these two methods together.	Within our faculty, the Internal Control Monitoring and Guidance Board was updated in May 2024, and there are deficiencies in the monitoring and evaluation activities.	IS 17.1.1	Evaluation will be conducted twice a year (July-January) by our Faculty's Internal Control Monitoring and Steering Commission, and the prepared report will be submitted to the Faculty management.	Dean's Office	All Units	Monitoring and Assessment Report	31.12.2023 31.12.2024	Reasonable assurance has been provided.
IS 17.2	Processes and methods shall be defined for identifying, reporting, and taking the 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 monitoring and evaluation activities are continuing.	IS 17.2.1	Meetings will be held to evaluate the internal control system, remedy the deficiencies identified, take necessary measures for problems, and determine new methods.	Dean's Office	All Units	Correspondence, Meeting	31.12.2023 31.12.2024	Reasonable assurance has been provided.
IS 17.3	The involvement of the administration's units in the evaluation of internal control shall be ensured.	In our faculty, the revision work for the Internal Control Compliance Action Plan covering the 2022–2024 period is continuing in a participatory manner with the representation of all units.	IS 17.3.1	Within the Internal Control Monitoring and Steering coordination, the general assessment of internal control at the Faculty level will be conducted by ensuring the participation of units and personnel in decision-making and managerial roles.	Dean's Office	All Units	Internal Control System Question Form	31.12.2023 31.12.2024	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 administrations, and the reports prepared as a result of internal and external audit shall be taken into account.	In the assessment of internal control, the opinions 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 adequate assurance is provided.					
IS 17.5	Measures to be taken as a result of the evaluation of internal control shall be determined and implemented within an action plan framework.	The Laws numbered 5018 and 5436, the Regulation on the Working Procedures and Principles of Internal Auditors, Internal Audit Standards, the Internal Audit Guide, the Internal Control Action Plan Communiqué, and the Preparation Guide are used as the basis for internal control practices.	IS 17.5.1	Based on the six-month monitoring and evaluation results, the action plan will be revised within the framework of the action plan if needed.	Dean's Office	All Units	Correspondence, Monitoring and Assessment Report	31.12.2024	Reasonable assurance has been provided.
		It is to have the final form of the Internal Control Action Plan evaluated by the managers.	IS 17.5.2	Managers should review the final version of the Internal Control Action Plan and ensure that the control standard and requirements are completed by taking the necessary measures.	Dean's Office	All Units	Correspondence, Internal Control Monitoring and Assessment Report	31.12.2022 31.12.2023 31.12.2024	Reasonable assurance has been provided.
IS18	**Internal audit:** Administrations must ensure a functionally independent internal audit activity.								
IS 18.1	The internal audit activity shall be carried out in accordance with the standards determined by the Internal Audit Coordination Board.	The internal audit activity is carried out in accordance with the standards determined by the Internal Audit Coordination Board.		No action is envisaged, since reasonable assurance is provided.					
IS 18.2	An action plan containing the measures deemed necessary to be taken by the administration as a result of the internal audit shall be prepared, implemented, and monitored.	An action plan is prepared for the measures targeting the findings in the internal audit reports and is followed up.		No action is envisaged, since reasonable assurance is provided.					