2025-2027 PUBLIC INTERNAL CONTROL STANDARDS COMPLIANCE ACTION PLAN

1- CONTROL ENVIRONMENT STANDARDS

Standard Code No	Public Internal Control Standards and General Requirements	Current Situation	Action Code No.	Planned Action or Actions	Responsible Unit Or Work group members	Cooperation To be done Unit	Output/Result	Completion Date	Description
KOS1	**Ethical Values and Integrity:** The rules that determine employees' conduct must be made known to employees.								
KOS 1.1	The internal control system and its operation must be owned and supported by managers and staff.	Our university's top management has been informed about the Internal Control Compliance Action Plan. Within 2022, the Internal Control Monitoring and Steering Board and the Internal Control Preparation Group were established by top management, and they are continuously updated in the event of changes in assigned duties. The internal control system is supported by top management.	KOS 1.1.1	The action plan for internal control compliance and the internal control processes will be notified to all units by means of an official correspondence. In addition, it will be shared with the public through our university's website.	Strategy Development Department Directorate	All Units	Web page, Correspondence	31.06.2025	The internal control compliance action plan and internal control processes are announced to all units by official correspondence. The Strategic Plan Monitoring and Evaluation Report is shared with the public through our faculty's website.
KOS 1.2	The administrators of the institution should set an example to the staff in the implementation of the internal control system.	Managers have a determined attitude regarding setting an example in the implementation of the system.	KOS 1.2.1	Internal Control Compliance Action Plans will be prepared at the unit and institutional levels and will be subject to monitoring every 6 months and evaluation annually; for each evaluation period, reports will be prepared.	Strategy Development Department Directorate	All Units	Meeting Minutes, Photo, Participant list	Six-Month Periods	Our faculty has held 6-month monitoring and evaluation meetings, and the reports will be announced on our website.
KOS 1.3	Ethical rules must be known and these rules must be followed in all activities.	New staff members starting their duties at our university are required to sign the "Public Officials' Code of Ethics" and it is kept in their personal records file. Training on the Principles of Ethical Conduct for Public Officials is provided to university personnel via the Presidential Digital Training Gateway.	KOS 1.3.1	According to the Ethics Guide for Public Officials, since administrations are required to provide public officials with the basic preparatory and in-service training program on ethical behavior principles, it will be added to the annual training program. The training will be provided by the Strategy Development Directorate.	Personnel Department Presidency	All Units	In-Service Training, Meeting Visual /Meeting Minutes	31.12.2025	Upon commencing their duties, employees are notified of the Higher Education Institutions' ethical conduct principles against signature. Within the scope of In-Service Training, all employees have been enabled to participate in the trainings organized.
KOS 1.4	Honesty, transparency, and accountability must be ensured in activities.	The reports required by the legislation are prepared within the prescribed period and are announced to the public.	KOS 1.4.1	The activity report, the report on financial status and expectations, the investment monitoring and evaluation report, the report on realizations of the performance program, the accounting reports, the strategic plan monitoring and evaluation report (Strategy Development Directorate) are published on the website, as well as the internal institutional evaluation report (Quality Coordination Office) on its webpage and are announced to the public and units.	Strategy Development Department Directorate Quality Coordination Office	All Units	Report, Web Page Output	31.06.2025 31.06.2026 31.06.2027	Our faculty's Activity Reports are published on our website within January of each year.
		Our university's "Energy Consumption Data," "Zero Waste Data," and "Water Consumption Data" are regularly published every month on the General Secretariat's website within the scope of transparency and accountability.	KOS 1.4.2	By the General Secretariat, a feedback mechanism has been established for both energy efficiency and zero-waste systems; through this mechanism, improvement opportunities for the functioning of the process have been identified. Within this scope, electricity, natural gas, fuel oil, and coal consumption will be analyzed under Energy Efficiency; consumption related to Energy Efficiency will be calculated as TEP, and within March it will be submitted by the Energy Manager to the Ministry of Energy and Natural Resources. Weekly checks will be carried out to verify whether waste data have been entered into our University's Zero Waste Automation System, and the data will be reported monthly. The Zero Waste Project will be implemented effectively, and the Zero Waste Inspection Committee will conduct inspections at least once per year. (December) . The Zero Waste data collected in the units of our university will be reported, published on the Zero Waste website in the form of tables and charts, and data entry will be made into the Integrated Environmental Information System (EÇBS). Water Efficiency studies will be carried out fully, monitored, and the data will be submitted as a report to the Ministry of Agriculture and Forestry once every three months (March, June, September, December). Every year, an Interbuilding Efficiency Competition will be held for energy consumption, zero waste, and water consumption. (January)	General Secretariat	All Units	Report, Web Page Output	31.12.2025 31.12.2026 31.12.2027	Data are processed into the zero-waste system.
		Within the scope of the Digital Transformation Mobilization, to ensure the effective, efficient, on-site, and economical use of public resources; by carrying out unit input-output analyses, and, if any idle assets and materials exist, to make them available for reuse, In order to prevent wastefulness and to support the decisions of the top management in the procurement processes of unit requests, the university has developed the Smart Logistics Management System (ALYS) software. With the system, substantial savings are achieved by enabling idle materials and supplies in the unit warehouses to be put back into reuse, and it is published every month on the General Secretariat's website.	KOS 1.4.3	Our units' material requests will be received through the ALYS "Material Request Screen" module, and all needs will first be supplied via ALYS. General planning will be carried out for the effective, efficient, and on-site use of resources. (Printer, toner, SSD, information technology inventory, etc.). The ALYS system will be actively used by spending units, and reminder notices will be sent to units to ensure the inventory is kept up to date. To ensure that our units' material requests for consumption can be met in a timely, on-site, and controlled manner, detailed work will be carried out based on (square meters, number of students, sinks, etc.), and the share of each unit will be determined. Savings amounts for durable movable property items covered through ALYS will be calculated. With ALYS, the effective and efficient use of public resources will be ensured; it will enable idle materials to be put back into reuse and reduce unnecessary expenditures. By digitizing logistics processes, manual operations will be minimized, the speed of processes will be increased, more efficient use of labor will be ensured, and sustainability will be achieved in the effective management of resources.	General Secretariat	All Units	Report, web page Output or link	31.12.2025 31.12.2026 31.12.2027	Materials needed in our faculty are first requested through the ALYS system.
		"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, the Financial and Investment Budget Proposals will be submitted to the Strategy Development Department. Budget preparation and budget allocation meetings will be held with the participation of units, so that the Strategy Development Department, in line with the participatory management approach, ensures transparent and fair allocation of the budget in accordance with the strategic objectives and targets.	Strategy Development Department Directorate	All Units	Report, Web Page Output	31.06.2025 31.06.2026 31.06.2027	Our investment budget proposal for the 2026–2028 period has been submitted to the Department of Strategy Development.
KOS 1.5	Staff of the institution and those served must be treated fairly and equally.	The "general requirement that the administration must treat administrative staff and those provided with services fairly and equally" is monitored through surveys conducted with academic/administrative staff and students.	KOS 1.5.1	This general condition will continue to be monitored through surveys to be conducted for academic and administrative staff and students.	Quality Coordinatorship	All Units	Survey Results	31.12.2025	The 2025 survey results have not been published yet.
KOS 1.6	All information and documents regarding the institution's activities must be accurate, complete, and reliable.	The internal control assurance declaration in the administration activity report is signed by the head of financial services and the top management and shared with the public. At our university, systems such as EBYS, UBYS, ALYS, KBS, BKMYBS, E-BUDGET, TKYS, HİTAP, YÖKSİS, EKAP, LABS, MECRA System, the Direct Procurement Follow-up System, etc. are used.		Since reasonable assurance is provided, no action is envisaged.					

KOS2	**Mission, organizational structure, and duties:**The administrations' mission and the duty descriptions of units and personnel must be determined in writing, communicated to the personnel, and an appropriate organizational structure must be established within the administration.								
KOS 2.1	The administration's mission must be determined in writing, announced, and ensured to be adopted by the staff.	Our University's mission and vision are included in its 2024–2028 Strategic Plan, performance program, activity report, and the Institutional Internal Evaluation Report. Our University's mission and vision are published on its website.	KOS 2.1	At least once a year, our University will provide written information to its units, and a mission and vision information email will be sent to the corporate email addresses of university personnel.	General Secretariat	Information Technology Department Presidency	Correspondence, About the Mail Being Sent Notice on Record	31.12.2025 31.12.2026 31.12.2027	In our faculty, informational briefings are provided in the adaptation training for newly appointed staff. In addition, an informational e-mail is sent at least once a year to academic and administrative staff.
KOS 2.2	In order to ensure the realization of the mission, the tasks to be carried out by the administrative units and sub-units must be defined in writing and announced.	At our University, the job descriptions of Academic and Administrative Units are arranged in accordance with the legislation, and updates will be made.	KOS 2.2.1	In order to update job descriptions, the Office of the General Secretariat will write to the units. Our units' job descriptions, along with the related processes and work flows, will be prepared and announced to the public through the university website in the name of the principle of financial transparency.	General Secretariat	All Units	Unit Duty Definition Form	31.12.2025 31.12.2026 31.12.2027	Adequate assurance has been provided.
KOS 2.3	A task distribution chart covering the staff's duties in the administrative units and the authorities and responsibilities related to these duties must be prepared and communicated to the staff.	Taking into account the principle of segregation of duties, it has identified the person whose duty it is to cover in the absence of the assigned personnel, along with each employee's duties and the authority and responsibilities related to the duty, and has notified the relevant personnel. Job descriptions are included on the units' websites. personnel and has notified the relevant personnel. Job descriptions are included on the units' websites.	KOS 2.3.1	Job descriptions must be kept up to date for personnel transfers, leaving the institution, transfers, appointments to positions, and similar situations. For this reason, the Human Resources Department will send reminder letters to the units at least once a year.	Personnel Department Directorate	All Units	Job Descriptions Web Output, Correspondence	31.12.2025 31.12.2026 31.12.2027	Adequate assurance has been provided.
KOS 2.4	The administration and its units must have an organization chart, and accordingly the functional task distribution must be determined.	Our University's organization chart exists in its strategic plan and performance program and in its activity report, and a functional distribution of duties has been established. Our University's and its units' organization charts are available on their own websites.	KOS 2.4.1.	To ensure that the organizational chart remains up to date, the General Secretariat will send a reminder letter to units at least once a year.	General Secretariat	All Units	Web page, Strategic Plan and The relevant section of the Activity Report, Correspondence	31.12.2025 31.12.2026 31.12.2027	Adequate assurance has been provided.
KOS 2.5	The administration's and its units' organizational structure must show the distribution of basic authorities and responsibilities, accountability, and the appropriate reporting relationship.	The organizational structure of our university and its units, as well as the allocation of primary powers and responsibilities, has been established and is maintained within the framework of the applicable laws.		No action is envisaged, as adequate assurance is provided.					
KOS 2.6	The administration's managers must define procedures regarding sensitive duties in carrying out activities and communicate them to the staff.	Our university unit administrators identify sensitive duties related to their units and notify the personnel of process analysis forms prepared for each sensitive duty in order to implement the procedures regarding the sensitive duties.	KOS 2.6.1.	To ensure that the forms for sensitive duties remain up to date, the General Secretariat will send a reminder letter to units at least once a year. A limited number of sensitive duties will be identified that are of critical importance in strengthening decision-making processes and enabling the efficient use of resources, provided that the measures to be taken against risks that could affect our university's primary function are implemented in a timely and accurate manner. To prevent problems that may arise in determining sensitive duties, personnel will be given sensitive duties training by the Strategy Development Department Directorate.	General Secretariat Strategy Development Department Directorate	All Units	Correspondence, Training Plan	31.12.2025 31.12.2026 31.12.2027	Training has been organized to ensure that sensitive duty forms are kept up to date.
KOS 2.7	Managers at every level must establish mechanisms to monitor the results of the assigned duties.	At our university, requests related to construction works are handled by the relevant units through a breakdown registration system; requests regarding hardware and software malfunctions are handled through a work request form. General work follow-up is carried out via EBYS and monitored through evaluation meetings.	KOS 2.7.1	As a result of the evaluation meetings, reports will be prepared and the outcomes obtained will be shared with the units. It will be created in a way that can be accessed easily from our university's website.	Information Technology Department Directorate—Infrastructure Works And Technical Department Presidency	All Units	Final Web Output	31.12.2025 31.12.2026 31.12.2027	In our faculty, maintenance and repair request issues are recorded in the system via the UYBS, and the completion status is monitored.
KOS3	**Staff competence and performance:**Administrations should ensure alignment between staff competence and their duties, and take measures to evaluate and improve performance.								
KOS 3.1	Human resources management should aim to ensure the realization of the administration's objectives and targets.	When the key indicators of similar universities were examined, it was determined that our numbers of academic and administrative staff are low in comparison in proportional terms. Improvements in this area are needed.	KOS 3.1.1	The Personnel Department Directorate will prepare the "Bartın University Administrative Human Resources Directive".	Personnel Department Presidency	All Units	Directive	31.12.2027	
KOS 3.2	The administration's managers and staff should have the knowledge, experience, and ability to carry out their duties effectively and efficiently.	The administration's management and personnel have the information, experience, and skills to carry out their duties effectively and efficiently, and in-service training activities continue.	KOS 3.2.1	Procedures and principles for the "Bartın University Manager Alignment Training Programs for the Development of Manager Competencies" have been prepared and, upon approval by a Senate decision, have been put into effect. In this scope, in-service trainings will be provided for managers.	Personnel Department Presidency	All Units	Correspond-ence, Images	31.12.2025	Within the scope of In-Service Trainings sent by the Human Resources Department Directorate's In-Service Division Office of our University, the necessary announcements were made to the staff of our Faculty and participation was provided.
KOS 3.3	Professional competence should be given importance, and the most suitable personnel should be selected for each position.	Academic staff recruitment is carried out by taking professional competence into consideration. For administrative staff, efforts are made to give importance to professional competence, and staff who apply based on KPSS results are selected according to the qualifications required in their field of training.	KOS 3.3.1	More importance will be placed on professional competence in KPSS placements and academic hiring.	Personnel Department Presidency	All Units	Advertisement Text and Placement Guidelines	31.12.2025	
KOS 3.4	When recruiting personnel, the principle of merit should be followed in their advancement and promotion within their duties, and individual performance should be taken into account.	Academic personnel are hired in accordance with the Academic Organization Bylaw; administrative personnel are hired based on KPSS results. The advancement and promotions of the aforementioned personnel are carried out within the scope of the existing bylaws.	KOS 3.4.1	Preparations will be made to hold an exam for promotion and title change on a periodic basis.	Personnel Department Presidency	All Units	Correspondence	31.12.2025 31.12.2027	
KOS 3.5	The training needs required for each position should be identified, training activities to meet these needs should be planned and carried out each year, and they should be updated when necessary.	Our university's Personnel Department Directorate requests annual training needs from the units, and within this scope annual training planning is carried out. Training is conducted online via the Presidency Remote Education Gateway.	KOS 3.5.1	On an annual basis, it will be ensured that in-service training needs/fields are identified and training plans are made.	Personnel Department Presidency	All Units	Correspondence, Training plans	31.12.2026	In our faculty, requests for in-service training have been submitted on topics needed as required, and necessary announcements were made to the staff of our faculty for participation. In our faculty as well, in-service trainings are provided as needed.
			KOS 3.5.2	According to the annual in-service training plans, it will be ensured that the trainings are completed.	Personnel Department Presidency	All Units	Completed Training List	31.12.2026	
KOS 3.6	Personnel's competence and performance should be evaluated by their relevant manager at least once every year, and the results of the evaluation should be discussed with the personnel.	The assessment of personnel adequacy and performance will be carried out within the scope of the Bartın University Administrative Personnel Award Directive.	KOS 3.6.1	Bartın University's Administrative Human Resources Performance Evaluation Directive will be prepared.	Personnel Department Presidency	All Units	Directive	31.12.2027	
KOS 3.7	Based on performance evaluations, measures should be taken to improve the performance of personnel whose performance is found to be inadequate, and reward mechanisms should be developed for personnel who demonstrate high performance.	Bartın University Administrative Personnel Award Directive exists.	KOS 3.7.1	A regulation will be made to ensure that the contracted personnel and permanent laborers working at our university are subject to the current "Bartın University Administrative Staff Awards Directive."	Personnel Department Presidency	All Units	Directive	31.12.2027	Our university has an Awarding Directive in this context, and reasonable assurance has been provided.
KOS 3.8	Key matters related to human resources management, such as personnel employment, reassignment, appointment to higher positions, training, performance evaluation, and personnel entitlements, should be determined in writing and communicated to the personnel.	Personnel recruitment, transfers, appointments to higher positions, and personal rights are carried out within the framework of the relevant legislation. Personnel performance evaluation is not conducted. At our university, there are Procedures and Principles regarding Transfer Appointment of Administrative Personnel. Arrangements related to the matter are shared with our university's personnel through the UBYS Information system.		Since reasonable assurance is provided, no action is envisaged.					
KOS4	**Delegation of Authority:**In administrative units, authorities and the limits of the delegation of authority must be clearly defined and notified in writing. The delegation of authority should be made by considering the importance and risk of the delegated authority.								
KOS 4.1	Signature and approval authorities in workflow processes should be identified and communicated to the personnel.	In our university's business process workflows, software such as EBYS, ALYS, KBS, BKMYBS, E-BUDGET, TKYS, HİTAP, YÖKSİS, EKAP, etc. are used and the signature/approval authorities are defined. The expenditure authorization, the officials responsible for carrying out transactions, and the nominees' names are reported at the beginning of each year along with their alternates and signature stamps. Bartın University has an Electronic Document Management System and a Directive on Signature Authorities.		Since reasonable assurance is provided, no action is envisaged.					
KOS 4.2	The delegation of authority must be determined in writing in a way that indicates the scope and limits of the authority delegated, within the principles set by the top executive, and it must be notified to the concerned 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 authority being delegated.	Care is taken to ensure that the delegation of authority is aligned with the importance of the delegated authority. Power of attorney can be granted via EBYS. The expenditure authority and the duty to carry out are delegated to the personnel who are hierarchically closest to the responsible position.		No action is planned since reasonable assurance is provided.					
KOS 4.4	The personnel to whom authority is delegated must have the information, experience, and capability required by the position.	The Bartın University Electronic Document Management System and Signature Authority Directive is in place.		No action is planned since reasonable assurance is provided.					
KOS 4.5	The personnel to whom authority is delegated must, at certain times during specified periods, provide the authority delegator with information regarding the use of the authority; and the authority delegator must seek that information.	Monitoring is carried out through the issued system under the Bartın University Electronic Document Management System and Signature Authority Directive.		No action is planned since reasonable assurance is provided.					

2 RISK ASSESSMENT STANDARDS

Standard Code No	Public Internal Control Standard and General Requirements	Current Status	Action Code No	Planned Action or Actions	Responsible Unit or Working Group members	Unit to Cooperate With	Output/Result	Completion Date	Description
RDS5	**Planning and Programming:** Administrations should prepare and announce their plans and programs, which include their activities, objectives, targets and indicators, as well as the resources they need to carry them out, and ensure that their activities comply with the plans and programs.								
RDS 5.1	Administrations must prepare a strategic plan using participatory methods in order to create their mission and vision, set strategic objectives and measurable targets, and measure, monitor, and evaluate their performance.	Our university's strategic plan covering 2024-2028 has been prepared and shared on our website. The plan (https://sgdb.bartin.edu.tr/raporlar/stratejik-plan.html) Can be accessed from the address.		No action is envisaged, as reasonable assurance has been provided.					
RDS 5.2	Administrations must prepare a performance program that includes the programs, activities, and projects they will carry out, the resource needs for them, and the performance targets and indicators.		RDS 5.2.1	Within the periods specified in the regulation, our university's performance program and an activity report at the institution and unit level will be prepared; in addition, monitoring and evaluation reports covering the new strategic plan's six-month period will be prepared for the period covering 2024–2028, and studies regarding risks to the administration's strategic objectives and targets will be carried out.	Strategy Development Department	All Units	Reports	31.06.2025 31.06.2026 31.06.2027	Our faculty has held six-month monitoring and evaluation meetings, and the reports will be published on our website.
RDS 5.3	Administrations must prepare their budgets in accordance with their strategic plans and performance programs.	Our university's budget is prepared and submitted in accordance with the strategic plan and performance programs, based on the explanations stated in the budget call and budget preparation guide of the Presidency of Strategy and Budget.	RDS 5.3.1	Our university's budget will be determined through a meeting to be held by the University Administration after the Presidential Strategy and Budget Directorate's budget call and the publication of the budget preparation guide, in accordance with the strategic plan and performance programs.	Strategy Development Department	All Units	Official letter	31.06.2025 31.06.2026 31.06.2027	The budget for our faculty for the 2025–2027 period has been prepared in accordance with strategic plans and performance programs.
			RDS 5.3.2	Our university's budget will be evaluated in accordance with the "Budget Preparation Guide," together with analyses of the strategic plan and performance programs, to ensure that a more rational proposal is submitted.	Directorate of Strategy Development	All Units	Work Outputs, Reports, Cover letter	31.12.2025 31.12.2026 31.12.2027	Reasonable assurance has been provided.
			RDS 5.3.3	By our Directorate, the Income-Expense Budget Estimates for the 2025–2027 period of the Revolving Fund Operating Directorate and the Activity Units will be prepared.	Revolving Fund Operations Directorate	Revolving Fund Activity Units	Budget Proposal	31.12.2025 31.12.2026 31.12.2027	
			RDS 5.3.4	The Income-Expense Budget Estimates prepared by our Directorate will be approved by the University Board of Administration (Revolving Fund Operating Directorate Executive Board).	Revolving Fund Operations Directorate	University Management Board (Executive Board of the Revol-ving Fund Business Directorate)	Decision	31.12.2025 31.12.2026 31.12.2027	
RDS 5.4	Managers must ensure that activities are carried out in accordance with the relevant legislation and the purposes and targets set out in the strategic plan and performance program.	To monitor and evaluate the conformity of the activities demonstrated by our university in the areas of Quality Assurance, Education-Teaching, Research and Development, Social Contribution, and Management System with the objectives and goals determined by the strategic plan and performance program, a measurement and evaluation unit has been established under the Quality Coordination Office.	RDS 5.4.1	In order to ensure that activities are in line with the objectives and targets determined by the performance program, annual reports will be prepared and announced to the senior management, units, and the public.	Quality Coordination Office Internal Audit Unit	All Units	Internal Audit Report, Institution Internal Evaluation Reports	31.06.2025 31.06.2026 31.06.2027	The six-month monitoring and evaluation report for our faculty for 2025 will be published on our website.
RDS 5.5	Managers must determine specific objectives that align with the administration's goals within the scope of their duties and must communicate them to their personnel.	Our university's managers are informed about specific objectives that are aligned with the objectives and goals determined by the strategic plan and performance program.	RDS 5.5.1	At the Academic Board, Board of Directors, and administrative meetings, it will be ensured that the objectives and targets included in the strategic plan are included as agenda items, and the Strategy Development Department Head Office will draft a reminder letter once a year.	Directorate of Strategy Development	All Units	Information meetings	31.12.2025 31.12.2026 31.12.2027	Reasonable assurance has been provided.
RDS 5.6	The administration's and its units' objectives must be specific, measurable, achievable, relevant, and time-bound.	The goals are specific, measurable, achievable, relevant, and time-bound.		No action has been envisaged, since reasonable assurance has been provided.					
RDS6	**Identifying and assessing risks:** Administrations should systematically conduct analyses to identify and assess internal and external risks that may hinder the achievement of their objectives and targets, and determine the measures to be taken.								
RDS 6.1	Administrations should systematically identify risks related to their objectives and goals every year.	There is a Directive on Corporate Risk Management at Bartın University. All Units have prepared their risk forms.	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 those risks. Risk analyses will be carried out at the times specified in the Risk Strategy Document and will be consolidated in the Risk Register and Additional Risk Management Activity Follow-up Form. By continuously monitoring and assessing unit risks and ensuring that they remain up to date, the Strategy Development Department will send a reminder letter to the units at least once a year, and training and awareness programs will be organized by ensuring the active participation of the units.	Directorate of Strategy Development, Internal Audit Unit, Administration Risk Coordinator	Unit Risk Coordinators (All Units)	Risk Register and Additional Risk Monitoring Management Activity Form	31.10.2025 31.10.2026 31.10.2027	Published on our website.
RDS 6.2	The likelihood of risks occurring and their possible impacts should be analyzed at least once a year.	There is a Directive on Corporate Risk Management at Bartın University.	RDS 6.2.1	Within the scope of Bartın University's Corporate Risk Management Directive, under the chairmanship of the Administration Risk Coordinator, risk analyses will be carried out at the times specified in the Risk Strategy Document together with the Unit Risk Coordinators and will be consolidated in the Risk Register and Additional Risk Management Activity Follow-up Form.	Directorate of Strategy Development, Internal Audit Unit Administration Risk Coordinator	Strategy Development Department Directorate	Risk Register and Additional Risk Management Activity Follow-up Form	31.12.2025 31.12.2026 31.12.2027	
RDS 6.3	Action plans should be prepared by determining measures to be taken against risks.	There is a Directive on Corporate Risk Management at Bart ın University. Measures to be taken within the scope of the Directive will be determined. Our university is carrying out corporate risk assessment studies for 2025–2027.	RDS 6.3.1	Within the scope of Bartın University's Corporate Risk Management Directive, administrative and unit risk coordination units have been established; the action plans of all units will be prepared, and by monitoring and evaluating the consolidated risks, attempts will be made to minimize their realization, and they will be monitored, evaluated, and reported.	Strategy Development Department, Internal Audit Unit, Internal Control Monitoring and Guidance Board, Administration Risk Coordinator	Unit Risk Coordinators (All Units)	Risk Register and Additional Risk Management Activity Follow-up Form	31.12.2025 31.12.2026 31.12.2027	Published on our website.

3 CONTROL ACTIVITY STANDARDS

Standard Code No	Public Internal Control Standard and General Requirement	Current Situation	Action Code No	Planned Action or Actions	Responsible Unit or Working group Members	Cooperation Responsible Unit	Output/Result	Completion Date	Description
KFS7	**Control strategies and methods:** Administrations should determine and implement control strategies and methods that are suitable for addressing risks and achieving their objectives.								
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.	In our university's 2024–2028 Strategic Plan, the objectives, targets, and performance indicators have been identified along with the associated risks and strategies. Deficiencies related to activities are determined and remedied as a result of unit audits conducted by the internal audit unit. Improvement efforts for our university's activities are ongoing under the Quality Coordination Office.	KFS 7.1.1	Control studies for our university's activities are carried out through Strategic Plan Evaluation Reports, the Performance Program, the Internal Evaluation Report of the institution, Unit Internal Evaluation Reports, and internal audit reports; for improvement efforts, action plans are prepared.	Quality Directorate	All Stakeholders	Survey Results	31.12.2025 31.12.2026 31.12.2027	
KFS 7.2	Controls, where necessary, should also include pre-transaction controls, process controls, and post-transaction controls.	By evaluating the purchases made through the Direct Procurement Follow-up System, purchases of similar nature will be consolidated.	KFS 7.2.1	By evaluating the purchases entered into the Direct Procurement Tracking System, purchases of a similar nature will be consolidated. In addition, direct procurements will be announced on the Public Procurement Authority's website.	Strategy Development Directorate (Direct Procurement system) / All Units (Recruitments)	All Units	Direct Procurement Documents Correspondence,	31.12.2025 31.12.2026 31.12.2027	No procurement of a similar nature has been carried out.
KFS 7.3	Control activities should cover the periodic review of assets and the assurance of their security.	All assets in our university have been recorded, and periodic counts and checks are carried out in accordance with its legislation. Our university is monitored with its IP camera system.	KFS 7.3.1	For the safety and control of assets, the compliance of the records held in our units with accounting records will be checked on a quarterly basis.	Strategy Development Department Directorate	All Units	Consumption Exit Reports	31.12.2025 31.12.2026 31.12.2027	Consumption outflows are carried out periodically.
		The ALYS software tracks and analyzes material movements in the warehouses of various university units. Unused or idle materials are identified and made available for reuse. Savings are shared transparently on the General Secretariat's website on a monthly basis.	KFS 7.3.2	ALYS non-current assets data will be updated by the Strategy Development Department by downloading the summary reports from the Treasury and Finance Ministry's TKYS system on a weekly basis. With weekly updates, continuous monitoring and analysis of material movements will be ensured, enabling faster identification of idle materials. For the use of the ALYS system, a satisfaction survey will be conducted with users every year. By regularly collecting user feedback and making the necessary improvements to the system, the system's effectiveness will be increased. Regular reporting of the savings and the system's effectiveness will support managers' decision-making processes and ensure more efficient use of public resources. The ALYS Savings Report will be downloaded from the system and will be published monthly on the General Secretariat's website. Processes for improving, replacing, or decommissioning movable assets for information technology (Computer, IP Telephone, Printer, Projection Device, etc.) will be carried out with the **Information Technology Equipment Technical Report Form** prepared by the Information Processing Department, which shows the current status of the movable assets. Within the scope of Savings Measures, the materials requested by the units with the **"Material Request Justification Form"** and **University It will be covered after being approved by the Expenditure Assessment Commission within the Savings Measures scope.**	General Secretariat	All Units	Work Outputs, Reports, News Link, Header Texts, Survey Results, Update Email, Information Technology Devices Technical Report Form, Material Request Justification Form	31.12.2025 31.12.2026 31.12.2027	Transfer transactions are recorded in ALYS.
KFS 7.4	The cost of the designated control method must not exceed the expected benefit.	The cost of the specified control methods does not exceed the expected benefit.		No action is envisaged, since reasonable assurance is provided.					
KFS8	**Determination of procedures and documentation:** Administrations should prepare, update, and make available to relevant staff the written procedures required for their activities and for financial decisions and transactions, as well as the arrangements relating to these areas.								
KFS 8.1	Administrations must establish written procedures regarding their activities and the financial decisions and transactions.	Written procedures for activities and for financial decisions and transactions have been established, and updates are being made.		No action is envisaged, since reasonable assurance is provided.					
KFS 8.2	Procedures and related documents should cover the stages of initiating, implementing, and concluding an activity or a financial decision and transaction.	Activities and financial decisions and transactions are carried out in accordance with Law No. 5018 and the budget laws.	KFS 8.2.1	Process process cards have been created to cover the activity and financial decisions as well as the stages of realization of the transactions, and the process manual will be updated continuously when needed.	Quality Coordinator Office	All Units	Process Handbook	31.12.2025	Reasonable assurance has been provided.
KFS 8.3	Procedures and related documents should be current, comprehensive, compliant with legislation, and understandable and accessible by the relevant staff.	Procedures and documents will be updated so that they are compliant with current legislation, understandable, and accessible. Access to all documents is provided on our university's websites.	KFS 8.3.1	The prepared process manual will be published on the website. A notice will be sent to the units to ensure the currency of the specified procedures and the related documents.	Quality Coordinator Office	All Units	Website Output	31.12.2025	Reasonable assurance has been provided.
KFS9	**Segregation of duties:** To reduce the risks of error, omission, misstatement, irregularity, and corruption, the duties for approving, executing, recording, and controlling activities and financial decisions and transactions should be distributed among personnel.								
KFS 9.1	The duties of approving, implementing, recording, and controlling each activity or financial decision and transaction must be assigned to different individuals.	Within the framework of general provisions, the duties of approving, implementing, recording, and controlling financial decisions and transactions are carried out by different people.		Since adequate assurance is provided, no action is planned.					
KFS 9.2	In administrations where the principle of separation of duties cannot be fully applied due to insufficient staff numbers, the managers should be aware of the risks and take the necessary precautions.	Managers of administrations with insufficient staff are aware of risks and take the necessary measures.		Since adequate assurance is provided, no action is planned.					
KFS10	**Hierarchical controls:** Managers should systematically check that business processes and transactions comply with procedures.								
KFS 10.1	Managers should carry out the necessary controls to ensure that procedures are implemented effectively and continuously.	When carrying out activities, the work and transactions are performed by the managers, taking into account hierarchical controls and the arrangements in the legislation.		Since adequate assurance is provided, no action is planned.					
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 personnel's work and transactions, and issue the necessary instructions to eliminate errors and irregularities. The work-flow charts regarding the jobs in personnel job descriptions, as well as the sensitive duties and procedures, will be made available for access.	KFS 10.2.1	In the units, meetings will be held for the assessment of the previous period and the planning of the subsequent period, in six-month intervals, for the purpose of monitoring the staff's work and procedures, managing processes, and remedying errors; a reminder letter will be written to the units.	General Secretariat, Personnel Department Directorate	All Units	Meeting Minutes	All Periods	Monitoring of staff members' business processes and transactions, In order to manage processes and eliminate errors, departmental meetings are held.
			KFS 10.2.2	It is stated in Article 10 of Law No. 657 on Civil Servants that the superiors are responsible for performing and having their assigned duties carried out in a timely and complete manner as determined by laws, bylaws, and regulations. On the other hand, with respect to financial liability, training for implementing officers, expenditure authorities, personnel involved in expenditure processes, and surety-bearing civil servants will be provided under in-service training by the Strategy Development Department Presidency.	Personnel Department Directorate- Strategy Development Department Directorate	All Units	Report and Web Page Output	31.12.2025 31.12.2026 31.12.2027	Reasonable assurance has been provided.
			KFS 10.2.3	Under the TS 13811 Hygiene and Sanitation Management System certificate, the Turkish Standards Institution (TSE) and the institution's management will carry out the necessary audits, and after the audit, the necessary measures will be taken.	General Secretariat	All Units	Correspondence, Minutes	31.12.2025 31.12.2026 31.12.2027	Reasonable assurance has been provided.
			KFS 10.2.4	Our university cafeteria, life center, cafeterias, and other social facilities serving academic and administrative staff at the Ağdacı and Kutlubey campuses will be audited by the "Inspection Commission" (students who are students council chairpersons and who have filed complaints within the period will also be included in the commission). Based on the results of the inspections, the necessary measures will be taken by the institution's management. The Inspection Commission will include one member from each Directorate. The chairmanship of the Inspection Commission will be carried out by the Secretary General or the Vice Rector.	Health, Culture, and Sports Department Directorate	Social Areas and Cafeteria Audit Board	Report and Web Page Output	31.12.2025 31.12.2026 31.12.2027	
KFS11	***Continuity of operations:** Administrations must take the necessary measures to ensure the continuity of operations.*								
KFS 11.1	Necessary precautions should be taken against reasons that affect the continuity of activities such as staff shortages, temporary or permanent separation from duty, transitions to new information systems, method or legislation changes, and exceptional circumstances.	Information and training meetings regarding the transition to new information systems and changes in legislation are held. In addition, job descriptions have been put in writing and announced to the personnel.		No action is envisaged, as adequate assurance is provided.					

KFS 11.2	In necessary cases, substitute personnel must be assigned in accordance with the procedure.	Acting assignments are carried out in accordance with the legislation. In addition, the name of the substitute staff is included in the job descriptions.		No action is anticipated as reasonable assurance has been provided.					
KFS 11.3	The manager must ensure that the staff member who leaves their position prepares a report including the status of their work or transactions and the necessary documents, and provides this report to the assigned personnel.	Although it is ensured that a report is prepared by filling out the Academic and Administrative Personnel Hand-over Form by managers, there are shortcomings in practice.	KFS 11.3.1	The departing staff member will be required to complete the "FRM-0312 Academic and Administrative Staff Duty Handover Report Form".	Personnel Department Directorate	All Units	Handover Form	31.12.2025 31.12.2026 31.12.2027	The staff member who left our faculty has left after filling out the Handover Report Form.
			KFS 11.3.2	In the assignment of the departing staff member, in accordance with the legislation, the "Duty Handover Forms" will be completed, and implementation principles regarding the other procedures the staff member is required to carry out will be established.	Personnel Department Directorate	Personnel Department Directorate	Work Outputs, Procedure Principles	31.12.2025	
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.	Controls are carried out to ensure the continuity and reliability of information systems . Our university has an ISO 27001 Information Security Certificate.		No action is anticipated as reasonable assurance has been provided.					
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.	UBYS, MYS, ALYS, TKYS, E-Budget, KBS, Academic Data System, Direct Procurem-ent Tracking System, Mecra Data System, etc. software are used in our university . Data and information entry to the information system and access, and authorizations are carried out by the relevant units in relation to authorization processes. Our university has an EBYS signature directive.		No action is anticipated as reasonable assurance has been provided.					
KFS 12.3	Administrations should develop mechanisms to ensure information technology governance.	At our university, different automation programs are used to ensure information technology governance for business and procedures.		No action is anticipated as reasonable assurance has been provided.					

INFORMATION AND COMMUNICATION 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	To Collaborate Unit	Output/Result	Completion Date	Description
BIS13	**Information and communication:**Administrations must have an appropriate information and communication system in order to enable the monitoring of the performance of their units and employees, ensure that decision-making processes operate properly, and ensure effective service delivery and satisfaction.								
BIS 13.1	In administrations, there must be an effective and continuous information and communication system that covers horizontal and vertical internal communication as well as external communication.	At our university, the RİMER automation, which includes requests for information, proposals, and complaints, is used; within the scope of internal communication both horizontally and vertically, and external communication, an open-door policy is adopted.	BIS 13.1.1	Within the scope of staff and student communication, communication groups will be established and continuous information sharing will be carried out.	Health, Culture, and Sports Directorate Presidency	Information Processing Dept. B.	Web Outputs	31.06.2026	
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 university's managers and staff can reach the necessary and sufficient information in a timely manner through automations while carrying out their duties.	BIS 13.2.1	Financial information and documents will be accessed through the HYS (Expenditure Management System) created by the Ministry of Treasury and Finance.	Revolving Fund Enterprise Directorate	Unit Staff	Balance Sheet, Income Statement, and Trial Balance	31.06.2025 31.06.2026 31.06.2027	Reasonable assurance has been provided.
BIS 13.3	The information must be accurate, reliable, complete, useful, and understandable.	Our university preserves and controls access by demonstrating the necessary sensitivity to information, documents, and records.	BIS 13.3.1	Controls over information processing (testing whether data entered into the computer are ready for use, accounting for transactions numerically, etc.) will be evaluated and analyzed every year.	Information Processing Department Presidency	All Units	Analysis Reports	31.06.2026 31.06.2027	
BIS 13.4	Managers and relevant personnel must be able to access, in a timely manner, the performance program and other information regarding the implementation of the budget and the use of resources.	The Budget and Performance Branch Directorate of the Department of Strategy Development provides the necessary informing and guidance regarding the budget and performance program. The performance program and its results are published on the institution's website, and units can monitor their budgets via the e-budget screen.		No action is envisaged as reasonable assurance is provided.					
BIS 13.5	The management information system must be designed to produce the necessary information and reports that management needs and to provide the ability to perform analysis.	Our university's information system is designed to generate the necessary information and reports that management needs and to enable analysis. At our university, systems such as EBYS, KBS, BKMYBS, E-BÜTÇE, TKYS, HİTAP, YÖKSİS, EKAP, etc. are used.		No action is envisaged as reasonable assurance is provided.					
BIS 13.6	Managers must communicate their expectations to the personnel within the scope of the administration's mission, vision, and objectives, as part of their duties and responsibilities.	Within the framework of the administration's mission, vision, and objectives, our university administrators convey their expectations to the staff through various meetings and conferences within the scope of their duties and responsibilities.	BIS 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 framework of the administration's mission, vision, and objectives.	Strategy Development Department Presidency	All units	Correspondence, Meeting Minutes	31.12.2025 31.12.2026 31.12.2027	It was discussed at the Academic General Assembly dated 25.06.2025.
BIS 13.7	The administration's horizontal and vertical communication system must enable personnel to convey their evaluations, suggestions, and problems.	At our university, the RİMER application is used so that information requests, suggestions, and problems can be communicated effectively. In addition, at the university, annual survey studies are conducted to enable the evaluation of staff and the identification of staff's suggestions and problems.		No action is envisaged as reasonable assurance is provided.					
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 must publicly disclose, each year, their objectives, targets, strategies, assets, obligations, and performance programs.	Activity reports and investment monitoring and evaluation reports are published online.	BIS 14.1.1	Our university administration will share its objectives, targets, strategies, assets, liabilities, and performance programs with the public every year.	Strategy Development Department Presidency	All Units	Performance Program	31.06.2025 31.06.2026 31.06.2027	Reasonable assurance has been provided.
			BIS 14.1.2	Our university's performance program monitoring and evaluation results will be reported and announced to the public via the website.	Strategy Development Department Presidency	All Units	Evaluation Report	31.12.2025 31.12.2026 31.12.2027	Reasonable assurance has been provided.
BIS 14.2	Administrations must publicly disclose the first six months' implementation results of their budgets, their expectations and targets for the second six months, and their activities.	The report on corporate finances and expectations, which includes the results of the first six months of our budget application, as well as the expectations and targets for the second six months, is published in the web environment.	BIS 14.2.1	A report on the institutional and financial situation expectations regarding the first six months' implementation results of our university's budget and the expectations for the second six months, as well as the objectives and activities, will be prepared and announced by publishing it on the website to the relevant organizations and the public.	Strategy Development Department	All Units	Report and Website Output	31.06.2025 31.06.2026 31.06.2027	The report on the first six months' financial status and expectations will be prepared in July.
BIS 14.3	Activity results and assessments must be shown in and announced through the administration's activity report.	Activity results and evaluations are presented in the administration's activity report and shared with the public.		No action is envisaged, as reasonable assurance has been obtained.					
BIS 14.4	For the purpose of monitoring activities, the horizontal and vertical reporting network within the administration must be determined in writing, and the units and personnel must be informed about the reports that need to be prepared regarding their duties and activities.	The necessary care is taken in preparing reports on activities in accordance with the standards, and they are shared with the relevant personnel.		No action is envisaged, as reasonable assurance has been obtained.					
BIS15	**Record-keeping and filing system:**Administrations must have a comprehensive and up-to-date system that records, classifies, and files all kinds of incoming and outgoing correspondence and all work and transactions.								
BIS 15.1	The registration and filing system must cover incoming and outgoing correspondence, including those in electronic form, as well as internal communication within the administration.	Within our university, document registration and filing procedures are carried out through the EBYS.		No action is envisaged, as reasonable assurance has been obtained.					
BIS 15.2	The registration and filing system must be comprehensive and up to date, and must be accessible and traceable by managers and personnel.	Within our university, the registration and filing system is kept comprehensive and up to date; it is accessible and traceable by administrators and personnel.		No action is envisaged, as reasonable assurance has been obtained.					
BIS 15.3	The registration 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 obtained.					
BIS 15.4	The registration and filing system must comply with established standards.	The registration and filing system has been established in accordance with legislation and standards.		No action is envisaged, as reasonable assurance has been obtained.					
BIS 15.5	Incoming and outgoing correspondence must be recorded in a timely manner, classified in accordance with standards, and preserved in accordance with the archival system.	Incoming and outgoing documents are recorded on time, classified in accordance with standards, and preserved in line with the archive system.	BIS 15.5.1	Training videos will be prepared by the Department of Information Technology so that EBYS documents can be classified and archived in accordance with the standard file plan, and in-service trainings will be provided by the Personnel Department.	Personnel Department Information Operations Department	All Units	Training videos, In-Service Training	31.12.2026	Training on the work and procedures to be carried out in the Privileged Unit Archives has been completed by the General Secretariat.
BIS 15.6	A records and documentation system must be established that complies with specified standards and includes the recording, classification, protection, and access of the administration's business and transactions.	An archive and documentation system has been established in accordance with the determined standards, covering the recording, classification, protection, and access to the administration's work and procedures.		No action is envisaged, as reasonable assurance is provided.					
BIS16	**Reporting errors, irregularities, and corruption:**Administrations must establish methods to ensure that 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.	Notifications regarding errors, irregularities, and corruption are followed up.	BIS 16.1.1	Notifications received through CİMER, RİMER, and other communication channels will be classified, assessed, and reported every year.	Office of the Private Secretary	All Units	Report	31.12.2025 31.12.2026 31.12.2027	RİMER reports are published on the website.
BIS 16.2	Managers must conduct sufficient review regarding reported errors, irregularities, and corruption.	Our managers are conducting the necessary investigation into reported errors, irregularities, and corruption.		No action is envisaged, as reasonable assurance is provided.					
BIS 16.3	No unfair or discriminatory treatment should be applied to personnel who report errors, irregularities, and corruption.	No unfair or discriminatory treatment is applied to personnel who report errors, irregularities, and corruption.		No action is envisaged, as reasonable assurance is provided.					

5- MONITORING STANDARDS

Standard Code No	Public Internal Control Standard and General Requirements	Current Situation	Action Code No	Planned Action(s)	Responsible Unit Or Working Members of the group	To Be Collaborated Unit	Output/Result	Completion Date	Explanation
IS17	**Evaluation of internal control:**Administrations should evaluate their internal control system at least once a year.								
IS 17.1	The internal control system must be assessed by continuous monitoring or through a special evaluation, or by using these two methods together.	Within our university, the list of the Internal Control Monitoring and Steering Board is continuously updated, and there are no deficiencies in monitoring and evaluation activities.	IS 17.1.1	Monitoring and evaluation of the internal control system Using the Questionnaire Form in Annex İz EK-1, which is included in the Public Internal Control Guide, the Assessment Report İz EK-2 will be completed. In addition, internal control processes will also be assessed by the internal audit unit.	Strategy Development Department Directorate Internal Audit Unit	All Units	Monitoring and Assessment Report	31.06.2026 31.06.2027	The Strategic Plan Monitoring and Evaluation Report for the First Six Months of 2025 will be published on our website in July.
IS 17.2	Processes and methods must be determined for identifying and reporting weaknesses in internal control and inappropriate control methods, and for taking the necessary measures.	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 Directive on Preparing the Internal Control Action Plan, and the Preparation Guide are taken as the basis in internal control practices.	IS 17.2.1	Meetings will be held to evaluate the internal control system, address the deficiencies identified, and take the necessary measures for problems and to determine new methods.	Strategy Development Department Directorate	All Units	Correspondence, Meeting	31.06.2026 31.06.2027	Reasonable assurance has been provided.
IS 17.3	The participation of the institution 's units in the assessment of internal control must be ensured.	At our university, in 2024, preparation studies for the Internal Control Compliance Action Plan covering the 2025–2027 period were carried out in a participatory manner.	IS 17.3.1	By completing the sample internal control questionnaire form in Annex İz EK-1, which is included in the Public Internal Control Guide, all units will participate in the assessment of internal control.	Strategy Development Department Directorate	All Units	Internal Control System Question Form	31.06.2026 31.06.2027	Reasonable assurance has been provided.
IS 17.4	In the assessment of internal control, the views of managers, requests and complaints from individuals and/or the administrations, and reports prepared as a result of internal and external audit should be taken into account.	In assessing internal control, the opinions of the administrators, requests and complaints of individuals and/or entities, and reports prepared as a result of internal and external audits are taken into account.		No action is envisaged, since reasonable assurance is provided.					
IS 17.5	Measures to be taken as a result of the assessment 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 Directive on Preparing the Internal Control Action Plan, and the Preparation Guide are taken as the basis in internal control practices.	IS 17.5.1	Based on the results reports received from the units, the action plan framework will be revised if necessary.	Internal Control Monitoring and Steering Board Strategy Development Department Directorate	All Units	Correspondence, Internal Control Monitoring and Assessment Report	31.12.2027	In line with our faculty's strategic plan realization report, the necessary revisions have been made.
		It is the assessment by the administrators of the final version of the 'Internal Control Action Plan'.	IS 17.5.2	The final version of the "Internal Control Action Plan" should be reviewed by the managers, and it should be ensured that the control standard and requirements are completed by taking the necessary measures.	Internal control monitoring and Steering Board - Strategic Development Department Directorate	All Units	Correspondence, Internal Control Monitoring and Evaluation Report	31.12.2025 31.12.2026 31.12.2027	Our faculty's six-month monitoring and evaluation reports will be announced on our website.
IS18	**Internal audit:**Administrations should ensure a functionally 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.	The internal audit activity is carried out in accordance with the standards determined by the Internal Audit Coordination Board.		Since reasonable assurance is provided, no action is envisaged.					
IS 18.2	An action plan containing the measures deemed necessary to be taken by the administration as a result of the internal audit must be prepared, implemented, and monitored.	An action plan is prepared and monitored for measures related to the findings included in internal audit reports.		Since reasonable assurance is provided, no action is envisaged.					