2025-2027 INTERNAL PUBLIC CONTROL STANDARDS COMPLIANCE ACTION PLAN

1- CONTROL ENVIRONMENT 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	Cooperation To be done Department	Output/Result	Completion Date	Explanation
KOS1	**Ethical Values and Integrity:** The rules that determine staff conduct should 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 personnel.	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 the top management, and they are continuously updated in case of changes to assigned duties. The internal control system is supported by top management.	KOS 1.1.1	The internal control compliance action plan and internal control processes will be communicated to all units by official correspondence. In addition, it will be shared with the public through our university's website.	Strategy Development Directorate	All Departments	Web page, Correspondence	31.06.2025	The internal control compliance action plan and internal control processes are communicated 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 must set an example to the personnel in implementing 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 Directorate	All Departments	Meeting Minutes, Photo, Participant list	Six-Month Periods	Our faculty has held six-month monitoring and evaluation meetings, and the reports will be announced on our website.
KOS 1.3	Ethical rules must be known and followed in all activities.	In our university, new staff members are made to sign the "Public Officials Ethics Contract" and it is kept in the staff's personnel records. Training on the Principles of Ethical Conduct for Public Officials is provided to university personnel through the Presidential Distance Education Gateway.	KOS 1.3.1	According to the Ethics Guide for Public Officials, administrations are required to provide ethics-related behavior principles to public officials through basic preparatory and in-service training programs, so it will be added to the annual training program. Training will be provided by the Strategy Development Directorate.	Personnel Department Directorate	All Departments	In-Service Training, Meeting Visual /Meeting Minutes	31.12.2025	For newly appointed staff, the Higher Education Institutions' ethical conduct principles are delivered in exchange for an signature. Within the scope of In-Service Training, all staff have been ensured participation in the organized trainings.
KOS 1.4	Honesty, transparency, and accountability must be ensured in activities.	The reports required by legislation are prepared within the specified period and announced to the public.	KOS 1.4.1	Activity report, financial status and expectations report, investment monitoring and evaluation report, performance program implementation report, accounting reports, and strategic plan monitoring and evaluation report (Strategy Development Directorate) are published separately on the website, as well as the internal institutional evaluation report (Quality Coordination Office) on its webpage, and are announced to the public and to units.	Strategy Development Directorate Quality Coordination	All Departments	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	A feedback mechanism has been established by the General Secretariat for both energy efficiency and zero-waste systems; through this mechanism, improvement opportunities regarding the functioning of the process have been identified. Within this scope, electricity, natural gas, automotive fuel, and coal consumption will be analyzed under Energy Efficiency; consumption related to Energy Efficiency will be calculated as TEP, and it will be submitted by the Energy Manager to the Ministry of Energy and Natural Resources during the month of March. At our university, weekly checks will be carried out to see whether waste data have been entered into the Zero Waste Automation System, and the data will be reported monthly. The Zero Waste Project will be implemented effectively, and the Zero Waste Audit Commission will conduct an audit at least once a year. (December) . The Zero Waste data collected in our university units will be reported and 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 completely, monitored, and the data will be submitted as a report to the Ministry of Agriculture and Forestry every 3 months (March, June, September, December). Every year, an Inter-Building Efficiency Competition will be held for energy consumption, zero waste, and water consumption. (January)	General Secretariat	All Departments	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 that public resources are used effectively, efficiently, appropriately, and economically; by carrying out unit input-output analyses and, if any idle goods and materials are identified, to bring them back into reuse, Our university has developed the Smart Logistics Management System (ALYS) software in order to prevent waste and to support the decisions of the top management during the procurement processes of unit requests. With the system, by reintroducing idle materials and supplies in the unit warehouses back into reuse, substantial savings are achieved 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 procured through ALYS. General planning will be carried out for the effective, efficient, and on-site use of resources. (Printer, toner, SSD, IT inventory, etc.). The ALYS system will be actively used by spending units, and reminder letters will be sent to units to ensure the warehouse information is kept up to date. To enable our units' consumption-oriented material requests to be met in a timely, on-site, and controlled manner, detailed work will be carried out based on (square meters, number of students, lavatories, etc.), and each unit's share will be determined. Savings amounts for durable movable assets procured through ALYS will be calculated. With ALYS, the effective and efficient use of public resources will be ensured; opportunities will be provided to bring idle materials back into reuse and to reduce unnecessary spending; by digitizing logistics processes, manual operations will be minimized; process speed will be increased; more efficient use of labor will be enabled; and sustainability will be ensured 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 following Current 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, with the aim of ensuring transparent and fair allocation of the budget in line with strategic purposes and targets, within the participatory management approach of the Strategy Development Department.	Strategy Development 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 Strategy Development Department Directorate.
KOS 1.5	Personnel of the institution and those receiving services must be treated fairly and equally.	The general condition that the administration staff and those receiving services must be treated fairly and equally is monitored through surveys conducted with the academic/administrative staff and with students.	KOS 1.5.1	This general provision will continue to be monitored through surveys to be conducted with academic and administrative staff and with 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 statement in the administrative activity report is signed by the head of financial services and the senior management and is shared with the public. In our university, systems such as EBYS, UBYS, ALYS, KBS, BKMYBS, E-BUDGET, TKYS, HİTAP, YÖKSİS, EKAP, LABS, MECRA System, and the Direct Procurement Follow-up System, etc. are used.		No action is foreseen, since adequate assurance is provided.					

KOS2	**Mission, organizational structure, and duties:**The administrations' mission and the duty descriptions of units and personnel should be defined in writing, communicated to the personnel, and an appropriate organizational structure should be established within the administration.								
KOS 2.1	The administration's mission must be defined in writing, announced, and ensured that it is adopted by the personnel.	Our university's mission and vision are included in its 2024–2028 Strategic Plan, the performance program, the activity report, and the Internal Institutional Evaluation Report. Our university's mission and vision are published on the university's website.	KOS 2.1	At least once a year, our University will inform its units in writing, and a mission and vision information email will be sent to the corporate email addresses of university personnel.	General Secretariat	Information Technology Department Directorate	Correspondence, Regarding the Email Being Sent Directive	31.12.2025 31.12.2026 31.12.2027	In our faculty, informational sessions are held during the onboarding trainings for personnel who start in their positions. In addition, an informational email is sent to academic and administrative staff at least once a year.
KOS 2.2	In order to ensure the realization of the mission, the duties to be carried out by the administration units and sub-units must be defined in writing and announced.	At our university, the job descriptions of Academic and Administrative Units have been arranged in accordance with the legislation, and updates will be made.	KOS 2.2.1	A letter will be sent to the units by the Office of the Secretary General in order to update job descriptions. Our units' Job descriptions, processes, and workflows will be prepared and, in the name of the principle of financial transparency, they will be announced to the public via the website.	General Secretariat	All Units	Department Duty Definition Form	31.12.2025 31.12.2026 31.12.2027	Reasonable assurance has been provided.
KOS 2.3	A duty assignment chart covering the personnel's duties in the administration units and the authority and responsibilities related to those duties must be prepared and communicated to the personnel.	Taking into account the principle of separation of duties, it has designated, for each staff member, the staff who will cover in their absence the duties, the authority and responsibilities regarding the duty, and the designated staff member who will replace them when the assigned staff member is not available. And has notified the relevant staff members. The job descriptions are available on the units' websites.	KOS 2.3.1	Job descriptions must be kept up to date for personnel regarding situations such as reassignment, leaving the institution, transfer, assignment to duty, etc. Therefore, the Personnel 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	Job descriptions regarding personnel's duties, authorities, and responsibilities are prepared, notified to the personnel, and published on the units' websites in an up-to-date manner.
KOS 2.4	The administration's and its units' organizational chart must be established, and accordingly the functional duty allocation must be determined.	Our university's organizational chart exists in its strategic plan, performance program, and activity report, and the functional allocation of duties has been determined. The organizational chart of our university and its units is available on their own websites.	KOS 2.4.1.	In order to ensure that the organization chart is kept up to date, the General Secretariat will send reminder letters to the units at least once a year.	General Secretariat	All Units	Website, Strategic Plan and The relevant section of the Activity Report, Relevant section, Correspondence	31.12.2025 31.12.2026 31.12.2027	A faculty organization chart has been created, is published on the faculty website, and its currency is ensured.
KOS 2.5	The administration's and its units' organizational structure must demonstrate the distribution of basic authority and responsibilities, accountability, and the appropriate reporting relationship.	The organizational structure of our university and its units, along with the allocation of fundamental 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 determine the procedures regarding sensitive duties in the conduct of activities and announce them to the personnel.	Our university's unit managers identify sensitive duties related to their units and notify the staff of process analysis forms prepared for each sensitive duty, in order to implement the procedures concerning sensitive duties.	KOS 2.6.1.	In order to keep the forms for sensitive duties up to date, the General Secretariat will send reminder letters to the 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 effective use of resources, provided that measures to be taken against risks that may affect our university's core function are implemented in a timely and correct manner. To prevent problems that may arise in the identification of sensitive duties, personnel will be given sensitive duties training by the Strategy Development Department.	General Secretariat Strategy Development Department Directorate	All Units	Correspondence, Training Plan	31.12.2025 31.12.2026 31.12.2027	Training sessions have been arranged to ensure that sensitive duty forms remain 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 work are handled by the relevant units through the breakdown registration system, and requests related to hardware and software failures are handled by the relevant units via the work request form. General work follow-up is carried out through EBYS and is monitored through evaluation meetings.	KOS 2.7.1	As a result of the evaluation meetings, the results obtained by preparing a report will be shared with the units.It will be created in such a way that it can be easily accessed from our university's website.	Information Technology Department Directorate—Construction Works And Technical Department Directorate	All Units	Final Web Output	31.12.2025 31.12.2026 31.12.2027	In our faculty, maintenance/repair request failures are recorded in the system via UYBS, and the completion status is monitored.
KOS3	**Personnel competence and performance:**Administrations should ensure alignment between personnel competence and their duties, and take measures to evaluate and improve performance.								
KOS 3.1	Human resources management should be aimed at ensuring the realization of the administration's goals and objectives.	When the key indicators of similar universities for our academic and administrative staff numbers were examined, it was determined that the ratio was low compared to those universities. Improvement in this area is needed.	KOS 3.1.1	The Personnel Department will prepare the "Administrative Human Resources Directive of Bartın University".	Personnel Department Directorate	All Units	Directive	31.12.2027	
KOS 3.2	The administration's managers and personnel should have the knowledge, experience, and ability to carry out their duties effectively and efficiently.	The administration's management and staff have the information, experience, and ability to carry out their duties effectively and efficiently, and in-service training activities are continuing.	KOS 3.2.1	Procedures and principles regarding the training programs for improving managerial competencies under the Bartın University Management Staff Adaptation Training Programs have been prepared and, upon being accepted by a Senate decision, have entered into force. In this scope, in-service trainings will be provided for managers.	Personnel Department Directorate	All Units	Correspondence, Visuals	31.12.2025	Within the scope of In-Service Trainings sent by the Personnel Department Directorate's In-Service Unit Directorate of our University, the necessary announcements were made to our faculty personnel and participation was provided.
KOS 3.3	Professional competence should be emphasized, and the most suitable personnel should be selected for each task.	Academic staff recruitment is carried out by taking professional competence into account. For administrative staff, efforts are made to give importance to professional competence as well, and the staff who come in according to KPSS results are selected according to the qualifications needed in their training field.	KOS 3.3.1	Priority will be given to professional competence in placement procedures for KPSS and academic hiring.	Personnel Department Directorate	All Units	Advertisement Text and Placement Guides	31.12.2025	Professional competence is taken as the basis in the processes for the recruitment and assignment of academic and administrative staff.
KOS 3.4	When hiring personnel, the principle of merit should be followed for advancement and promotion in their duties, and individual performance should be taken into account.	Academic staff are hired in accordance with the Academic Organization Bylaw, while administrative staff are hired based on KPSS results. The promotion and advancement of these staff members are carried out within the framework of the current bylaws.	KOS 3.4.1	Preparations will be made to open a periodic promotion and title-change examination.	Personnel Department Directorate	All Units	Correspondence	31.12.2025 31.12.2027	The hiring, progression, and promotion processes of academic and administrative personnel are carried out on the basis of merit within the framework of relevant legislation and regulations.
KOS 3.5	For each duty, the required training needs should be determined; training activities to address these needs should be planned and carried out every year, and updated when necessary.	Our university's Personnel Department conducts annual training needs requests to the units, and within this scope annual training planning is carried out. Training is provided online via the Presidency Distance Education Gateway.	KOS 3.5.1	Annually, it will be ensured that in-service training requirements/areas are identified and training plans are made.	Personnel Department Directorate	All Units	Correspondence, Training plans	31.12.2026	In our Faculty, a request for in-service training was made for the areas needed, and the necessary announcements were sent to our Faculty staff to ensure their participation.
			KOS 3.5.2	Training will be completed in accordance with the annual in-service training plans.	Personnel Department Directorate	All Units	Completed Training List	31.12.2026	In our Faculty, in-service trainings are also provided as needed.
KOS 3.6	The adequacy and performance of the personnel should be assessed by the manager to whom they are accountable at least once a year, and the assessment results should be discussed with the personnel.	The assessment of staff competence and performance will be carried out within the scope of the Bartın University Administrative Personnel Award Directive.	KOS 3.6.1	The Bartın University Administrative Human Resources Performance Evaluation Directive will be prepared.	Personnel Department Directorate	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's Administrative Personnel Award Directive is available.	KOS 3.7.1	A regulation will be made to ensure that contract staff and permanent workers employed at our university are subject to the existing "Bartın University Administrative Personnel Award Directive."	Personnel Department Directorate	All Units	Directive	31.12.2027	Within this scope, our University has an Awarding Directive in place 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 rights, should be specified in writing and communicated to the personnel.	Staff recruitment, transfers, appointments to higher positions, and personnel rights are carried out within the framework of the relevant legislation. No performance evaluation is conducted for staff. At our university, there are Procedures and Principles Regarding Appointment by Lateral Transfer for Administrative Personnel. Regulations related to the matter are shared with our university's personnel through the UBYS Information System.		No action is envisaged, as reasonable assurance is provided.					
KOS4	**Delegation of Authority:**In administrations, authorities and the limits of delegation of authority must be clearly defined and communicated in writing. Delegation of authority should be carried out by taking into account the importance and risk of the delegated authority.								
KOS 4.1	The signature and approval authorities in workflow processes should be identified and communicated to the personnel.	In our university's business workflow processes, software such as EBYS, ALYS, KBS, BKMYBS, E-BUDGET, TKYS, HİTAP, YÖKSİS, EKAP, etc. is used, and signature/approval authorities are defined. The expenditure authorization powers, the persons responsible for realizing expenditures, and the names of the authorized certifiers are reported at the beginning of each year together with their alternates and signature assignment statuses. Bartın University has an Electronic Document Management System and a Directive on Signature Powers.		No action is envisaged, as reasonable assurance is provided.					
KOS 4.2	Authority transfers must be determined in writing to indicate the limits of the authority delegated within the framework of the principles set by the senior executive, and must be notified to the relevant parties.	Since adequate assurance is provided, no action is envisaged.		No action is envisaged, as reasonable assurance is provided.					
KOS 4.3	The delegation of authority must be in line with the importance of the delegated authority.	Care is taken to ensure that the delegation of authority is in line with the importance of the delegated authority. Power of attorney can be left via the EBYS. The spending authority and the responsibility for undertaking actions are delegated hierarchically to the personnel in the closest position.		No action is anticipated as reasonable assurance is provided.					
KOS 4.4	The staff to whom authority is delegated must have the information, experience, and capability required by the position.	Bartın University has a Directive on the Electronic Document Management System and Signature Authorities.		No action is anticipated as reasonable assurance is provided.					
KOS 4.5	The staff to whom authority is delegated must, at certain periods, provide the delegating authority with information regarding the use of the authority, and the delegating authority must seek that information.	Monitoring is carried out through the issued system in accordance with the Directive on the Electronic Document Management System and Signature Authorities of Bartın University.		No action is anticipated as 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(s)	Responsible Unit or Working Group members	Unit to Collaborate With	Output/Result	Completion Date	Description
RDS5	**Planning and Programming:** Administrations must prepare and announce their plans and programs, including their activities, objectives, targets and indicators, and the resources needed to carry them out, and must 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 establish their mission and vision, determine strategic objectives and measurable targets, and to measure, monitor, and evaluate their performance.	Our university's strategic plan covering the years 2024–2028 has been prepared and shared on our website. You can access the plan from (https://sgdb.bartin.edu.tr/raporlar/stratejik-plan.html) address.		No action is envisaged as reasonable assurance is provided.					
RDS 5.2	Administrations must prepare a performance program that includes the programs, activities, and projects they will carry out, as well as their resource needs and performance targets and indicators.		RDS 5.2.1	Within the time periods specified in the regulation, our university's performance program and an activity report will be prepared at the institutional and unit level. In addition, during the period covering 2024–2028, monitoring and evaluation reports covering the 6-month period of the new strategic plan will be prepared, and studies regarding risks related 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 6-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 Strategy and Budget Directorate.	RDS 5.3.1	Our university budget will be determined through a meeting to be held by the University Administration, following the President's Office Strategy and Budget Directorate's budget call and the publication of the budget preparation guide, in order to set the budget proposal.	Strategy Development Department	All Units	Letter	31.06.2025 31.06.2026 31.06.2027	The budget for the 2025–2027 period of our faculty has been prepared in accordance with the strategic plans and performance programs.
			RDS 5.3.2	Our university budget will be evaluated together with analyses of the strategic plan and performance programs in accordance with the "Budget Preparation Guide" to ensure a more rational proposal.	Strategy Development Department	All Units	Work Outputs, Reports, Cover Letter	31.12.2025 31.12.2026 31.12.2027	The budget preparation process is carried out in line with the Budget Preparation Guide, taking into account the analyses of the strategic plan and performance program.
			RDS 5.3.3	Our Directorate will prepare the Revenue-Expense Budget Estimates for the 2025–2027 period for the Revolving Fund Business Directorate and its Activity Units.	Revolving Capital Operations Directorate	Revolving Fund Operating Units	Budget Proposal	31.12.2025 31.12.2026 31.12.2027	
			RDS 5.3.4	The Revenue-Expense Budget Estimates prepared by our Directorate will be approved by the University Management Board (Revolving Fund Business Directorate Executive Board).	Revolving Capital Operations Directorate	University Administrative Board (Revolving Capital Enterprise Directorate Executive Board)	Decision	31.12.2025 31.12.2026 31.12.2027	
RDS 5.4	Managers must ensure that activities are in line with the relevant legislation, the objectives and targets set out in the strategic plan and performance program.	To monitor and evaluate the conformity of the activities carried out by our university in the areas of Quality Assurance, Education-Teaching, Research and Development, Social Contribution, and the Management System with the aims and objectives determined by the strategic plan and performance program, a measurement and evaluation unit has been established under the Quality coordinatorate.	RDS 5.4.1	In order to ensure that the activities are aligned with the objectives and targets determined by the performance program, the relevant senior manager, units, and the public will be informed through the preparation of annual reports.	Quality Coordination Office Internal Audit Unit	All Units	Internal Audit Report, Institution Internal Assessment Reports	31.06.2025 31.06.2026 31.06.2027	Our faculty's monitoring and evaluation report for the first six months of 2025 will be published on our website.
RDS 5.5	Within their areas of responsibility, managers must set specific targets in line with the administration's objectives and communicate them to their personnel.	Our university's administrators are informed about specific objectives that are aligned with the aims and objectives set out in the strategic plan and performance program.	RDS 5.5.1	In the Academic Board, the 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 Directorate will write a reminder letter once a year.	Strategy Development Department	All Units	Informational meetings	31.12.2025 31.12.2026 31.12.2027	The purposes and targets included in the strategic plan are handled as agenda items in academic and administrative boards and are communicated to the staff.
RDS 5.6	The administration's and its units' targets must be specific, measurable, achievable, relevant, and time-bound.	Objectives are specific, measurable, achievable, relevant, and timely.		No action is foreseen, as sufficient assurance is provided.					
RDS6	**Identifying and assessing risks:** Administrations should identify and assess internal and external risks that could prevent the realization of their objectives and targets by conducting analyses in a systematic manner, and should determine the measures to be taken.								
RDS 6.1	Administrations should identify risks systematically every year in relation to their aims and objectives.	There is a Bartın University Institutional Risk Management Directive. All Units have created their risk forms.	RDS 6.1.1	Risks related to the strategic aims and objectives of all units of our university will be identified and assessed in order 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 the Additional Risk Management Activity Tracking Form. By conducting continuous monitoring and assessment of Unit Risks and ensuring that they remain up to date, the Strategy Development Department will send a reminder letter to units at least once a year; training and awareness programs will be organized by ensuring active participation of the units.	Strategy Development Department, Internal Audit Unit, Administration Risk Coordinator	Unit Risk Coordinators (All Units)	Risk Register and Additional Risk Monitoring the Management Activity Form	31.10.2025 31.10.2026 31.10.2027	It is published on our website.
RDS 6.2	The likelihood of risks occurring and their potential impacts should be analyzed at least once a year.	There is a Bartın University Institutional Risk Management Directive.	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 the Additional Risk Management Activity Tracking Form.	Strategy Development Department, Internal Audit Unit Administration Risk Coordinator	Strategy Development Department Directorate	Risk Register and Additional Risk Management Activity Tracking Form	31.12.2025 31.12.2026 31.12.2027	Within the scope of the Corporate Risk Management Directive, the likelihood of risks occurring and their possible impacts are analyzed at least once a year, and the results are entered into the relevant forms.
RDS 6.3	Action plans should be created by determining measures to be taken against risks.	There is a Bartın University Institutional Risk Management Directive. Measures to be taken within the scope of the directive will be determined. Our university is conducting institutional risk assessment studies for 2025–2027.	RDS 6.3.1	Within the scope of Bartın University's Corporate Risk Management Directive, both administration and unit risk coordination units have been established; the preparation of action plans for all units will be ensured, and by monitoring and assessing the consolidated risks, efforts will be made to minimize their realization, and they will be monitored, assessed, and reported.	Strategy Development Department, Internal Audit Unit, Internal Control Monitoring and Guidance Board, Administration Risk Coordinator	Unit Risk Coordinators (All Units)	Risk Record and Additional Risk Management Activity Tracking Form	31.12.2025 31.12.2026 31.12.2027	It is published on our website.

3- CONTROL ACTIVITIES STANDARDS

Standard Code No	Internal Control Standard and General Requirement	Current Situation	Action Code No	Planned Activity or Activities	Responsible unit or Working group Members	Cooperation Unit to Be Responsible	Output / Result	Completion Date	Description
KFS7	**Control strategies and methods:** Administrations should determine and implement control strategies and methods that aim to achieve their objectives and are suitable for addressing risks.								
KFS 7.1	For each activity and its risks, appropriate control strategies and methods (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' risks and strategies have been identified. Deficiencies related to activities are determined and addressed as a result of unit audits conducted by the internal audit unit. Quality Coordination continues improvement efforts for our university's activities.	KFS 7.1.1	Control studies for our university's activities, strategic plan evaluation reports, the performance program, the institutional internal evaluation report, unit internal evaluation reports, and internal audit reports are carried out, and for improvement efforts, action plans are prepared.	Quality Coordination	All Stakeholders	Survey Results	31.12.2025 31.12.2026 31.12.2027	Control strategies and methods for activities and risks are determined and implemented in line with the strategic plan, performance program, internal audit, and internal Assessment reports, and are announced on our website.
KFS 7.2	Controls, where necessary, should also include pre-transaction controls, process controls, and post-transaction controls.	By evaluating purchases entered into the Direct Procurement Follow-up System, purchases of similar nature will be consolidated.	KFS 7.2.1	By evaluating the procurements entered into the Direct Procurement Tracking System, the aggregation of procurements of similar nature will be ensured. In addition, direct procurements will be announced on the Public Procurement Authority's website.	Strategy Development Department Directorate (Direct Procurement system) / All Units (Recruitments)	All Units	Direct Procurement Documents Correspondence,	31.12.2025 31.12.2026 31.12.2027	Procurements made within the scope of direct procurement are monitored and evaluated in a way that covers pre-process, during-process, and post-process controls.. Procurements made within the scope of direct procurement are monitored and evaluated in a way that covers pre-process, during-process, and post-process controls..
KFS 7.3	Control activities should cover the periodic monitoring of assets and ensuring their security.	All assets in our university have been recorded and periodic counts and checks are carried out in accordance with the relevant legislation. Our university is monitored with an IP camera system.	KFS 7.3.1	It will be ensured that, for the purpose of security and control of assets, the compatibility of the records held in our units with accounting records is verified in 3-month periods.	Strategy Development Directorate	All Units	Consumption Dispatch Reports	31.12.2025 31.12.2026 31.12.2027	Consumption outputs 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 put back into reuse. Savings are shared transparently on the Secretary General's website on a monthly basis.	KFS 7.3.2	ALYS fixed asset transaction data will be updated by the Strategy Development Department by downloading the summary reports in the Undersecretariat of Treasury and Finance (Ministry of Treasury and Finance) TKYS system on a weekly basis. With the weekly updates, continuous monitoring and analysis of material movements will make it possible to identify idle materials more quickly. Every year, user satisfaction surveys will be conducted for users regarding the use of the ALYS system. By regularly collecting user feedback and making the necessary improvements in the system, the system's effectiveness will be increased. Regular reporting of savings and the system's effectiveness will support managers' decision-making processes and ensure more effective use of public resources. The ALYS Savings Report will be downloaded from the system and checked, and will be published monthly on the General Secretariat's website. The processes of improving, replacing, or scrapping movable assets for information technology (Computer, IP Phone, Printer, Projector Device, etc.) will be carried out with the **Information Technology Equipment Technical Report Form** prepared by the Information Processing Directorate and indicating the current status of the movable assets. Within the scope of Savings Measures, the materials requested by units with the **Material Request Justification Form University After being approved by the Expenditure Evaluation Commission within the scope of Savings Measures, it will be provided.**	General Secretariat	All Units	Work Outputs, Reports, News Link, Upper Letters, Survey Results, Update Email, IT Technical Reports of Devices Form, Material Request Justification Form	31.12.2025 31.12.2026 31.12.2027	Transfer transactions are processed in ALYS.
KFS 7.4	The cost of the determined control method must not exceed the expected benefit.	The cost of the specified control methods does not exceed the expected benefit.		Since reasonable assurance is provided, no action is anticipated.					
KFS8	**Determining and documenting procedures:** Administrations should prepare, update, and make available to relevant staff the written procedures required for their activities and for financial decisions and transactions, and regulations related to these areas.								
KFS 8.1	Administrations should 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 made.		Since reasonable assurance is provided, no action is anticipated.					
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 workflow cards have been created to cover the stages of realizing activities and financial decisions and the related transactions; the process manual will be continuously updated as needed.	Quality Coordinator	All Units	Process Handbook	31.12.2025	For activities and financial decisions and The processes related to The finalization phases, Are documented and kept up to date.
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 in a way that complies with the current legislation, is understandable, and is 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 written notification will be sent to the units to ensure that the specified procedures and the relevant documents remain up to date.	Quality Coordinator	All Units	Website Output	31.12.2025	Procedures and documents are prepared in accordance with current legislation and are kept accessible through the faculty website.
KFS9	**Separation of duties:** To reduce the risks of errors, omissions, inaccuracies, irregularities, and corruption, the duties of approving, executing, recording, and controlling activities and financial decisions and transactions should be assigned among staff.								
KFS 9.1	The responsibilities of approving, implementing, recording, and controlling each activity or financial decision and transaction should 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 through different persons.		Since reasonable assurance is provided, no action is planned.					
KFS 9.2	Where the principle of segregation of duties cannot be fully implemented due to insufficient staffing, managers should be aware of the risks and take the necessary measures.	Managers of administrations with an insufficient number of personnel are aware of the risks and take the necessary measures.		Since reasonable assurance is provided, no action is planned.					
KFS10	**Hierarchical controls:** Managers should systematically check that work and transactions comply with procedures.								
KFS 10.1	Managers should carry out the necessary controls to ensure that procedures are implemented effectively and continuously.	While activities are carried out, the work and transactions are performed by managers by taking into account hierarchical controls and the arrangements in the legislation.		Since reasonable assurance is provided, no action is planned.					
KFS 10.2	Managers should monitor and approve staff's work and transactions, and issue the necessary instructions to correct errors and irregularities.	Managers monitor and approve staff's work and transactions and issue the necessary instructions to address errors and irregularities. Flowcharts of the work related to the duties in personnel job descriptions, as well as sensitive tasks and procedures, will be made accessible.	KFS 10.2.1	In the units, meetings will be held for the evaluation of the previous period and the planning of the subsequent period on six-month intervals in order to monitor the staff's work and transactions, manage the process, and remedy errors; a reminder letter will be sent to the units.	General Secretariat, Personnel Department Presidency	All Units	Meeting Minutes	All Periods	Monitoring employees' work and procedures, In-house meetings are held within the unit for the purpose of process management and resolving errors.
			KFS 10.2.2	Article 10 of Law No. 657 on Civil Servants states that the officials who are in the position of superiors are responsible for performing and having others perform the duties determined by laws, regulations, and bylaws in a timely and complete manner. On the other hand, with regard to financial responsibility, training will be provided under in-service training by the Strategy Development Directorate Presidency for the realization officers, spending authorization officers, the personnel involved in spending processes, and surety (guaranteeing) civil servants.	Personnel Department Presidency - Strategy Development Department Presidency	All Units	Report and Web Page Output	31.12.2025 31.12.2026 31.12.2027	Matters related to the duties and responsibilities of personnel in the supervisory position and financial liability Are communicated to the personnel within the framework of the relevant legislation, and in-service trainings are provided to the relevant personnel.
			KFS 10.2.3	Within the scope of the Hygiene and Sanitation Management System document (TS 13811), the Turkish Standards Institution (TSE) and the organization's management will carry out the necessary inspections, and after the inspections, the required measures will be taken.	General Secretariat	All Units	Correspondence, Minutes	31.12.2025 31.12.2026 31.12.2027	Under the Hygiene and Sanitation Management System, based on inspections carried out by TSE and the institution's management, necessary measures are taken regarding the issues identified.

			KFS 10.2.4	At our university's Ağdacı and Kutlubey Campuses, the Yemekhane (Cafeteria), Life Center, Cafeterias, and other social facilities that provide services to academic and administrative staff are audited by the "Inspection Committee" (students who will also participate include those who, with the student council president and during the term, have complained to the committee). Following the audits, the necessary measures will be taken by the institution's management. The Inspection Committee will include one member from each Department Presidency. The chair of the Inspection Committee will be carried out by the Secretary General or a Deputy Rector.	Health, Culture and Sports Department Directorate	Social Areas and Cafeteria Board of Auditors	Reports and Website 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 activities.*									
KFS 11.1	Necessary measures must be taken against causes that affect the continuity of activities, such as staff shortages, temporary or permanent removal from duty, transition to new information systems, and exceptional situations like changes in methods or legislation.	Information and training meetings are held regarding the transition to new information systems and changes in legislation. In addition, job descriptions have been put in writing and communicated to staff.		Since reasonable assurance is provided, no action is foreseen.					
KFS 11.2	If necessary, substitute personnel must be assigned in accordance with the proper procedure.	Acting appointments are made in accordance with the legislation. Also, the name of the substitute staff is included in the job descriptions.		Since reasonable assurance is provided, no action is foreseen.					
KFS 11.3	The manager must ensure that the person who has left the position prepares a report including the status of their work or procedures and the necessary documents, and provides this report to the assigned personnel.	While managers ensure that the Academic and Administrative Staff Duty Transfer Form is completed to prepare the report, there are deficiencies in practice.	KFS 11.3.1	The departing personnel will be required to fill out the "FRM-0312 Academic and Administrative Personnel Duty Handover Report Form".	Personnel Department Directorate	All Units	Handover Form	31.12.2025 31.12.2026 31.12.2027	Personnel who left our faculty filled out the Handover Report Form and left.
			KFS 11.3.2	In assigning departing personnel, in accordance with the legislation, the "Duty Handover Forms" will be completed, and implementation principles regarding other processes that the personnel must carry out will be issued.	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 to ensure the continuity and reliability of information systems Are being carried out. Our university has an ISO 27001 Information Security Certificate.		No action is anticipated as reasonable assurance is provided.					
KFS 12.2	Authorizations regarding data and information entry into the information system and access to them must be established, and mechanisms must be created to prevent, detect, and enable correction of errors and irregularities.	In our university, UBYS, MYS, ALYS, TKYS, E-Budget, KBS, Academic Data System, Direct Procurement Tracking System, MecrA Data System, etc. software Information system access through data and information entry is authorized by the relevant units for authorization processes. Our university has an EBYS signature directive.		No action is anticipated as reasonable assurance is provided.					
KFS 12.3	Authorities must develop mechanisms to ensure inform-ation technology governance.	At our university, different automation programs are used to ensure IT governance for business and operations.		No action is anticipated as reasonable assurance is provided.					

INFORMATION AND COMMUNICATION STANDARDS

Standard Code No	Public Internal Control Standard and General Requirements	Current Situation	Action Code No	Planned Action(s)	Responsible Unit or Department Members of the group	To Be Collaborated Department	Output/Result	Completion Date	Description
BIS13	**Information and communication:** Administrations must have an appropriate information and communication system in order to monitor the performance of their units and employees, ensure that decision-making processes operate properly, and 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 horizontal and vertical, as well as external communication.	At our university, the RİMER automation is used, which includes requesting information, making requests, submitting suggestions, and filing complaints, and within the scope of internal communication (horizontal and vertical) as well as 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 ongoing information sharing will be carried out.	Health, Culture and Sports Directorate Directorate	Information Technology Director-ate	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.	While carrying out their duties, the managers and staff of our university can access the necessary and sufficient information in a timely manner through the automations.	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	Department Staff	Balance Sheet, Income Statement and Trial Balance	31.06.2025 31.06.2026 31.06.2027	
BIS 13.3	The information must be accurate, reliable, complete, useful, and understandable.	Our university maintains and controls the accessibility of information, documents, and records by demonstrating the necessary sensitivity.	BIS 13.3.1	Controls over information processing (such as testing whether data entered into the computer is ready for use, recording transactions numerically in accounting, etc.) will be evaluated and analyzed every year.	Information Technology Department Directorate	All Departments	Analysis Reports	31.06.2026 31.06.2027	
BIS 13.4	Managers and relevant personnel should be able to access in a timely manner other information regarding the performance program and the application of the budget as well as the use of resources.	By the Budget and Performance Branch Directorate of the Strategy Development Directorate, the necessary notifications and guidance are provided regarding the budget and performance program. The performance program and its results are published on the institution's website; units can follow their budgets through the e-budget screen.		No action is envisaged, as reasonable assurance is provided.					
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 required by management and to provide the opportunity for analysis. In 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	Within the framework of the administration's mission, vision, and objectives, managers should communicate their expectations to the personnel within the scope of their duties and responsibilities.	Our university's administrators convey their expectations within the framework of the administration's mission, vision, and objectives to the personnel within the scope of their duties and responsibilities through various meetings and conferences.	BIS 13.6.1	It will be ensured that, at Academic Board, Board of Directors, and administrative meetings, expectations, duties, and responsibilities are included as agenda items within the framework of the administration's mission, vision, and objectives.	Strategy Development Department Directorate	All departments	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 should ensure that personnel can convey their evaluations, suggestions, and problems.	In our university, the RİMER application is used so that information requests, suggestions, and problems can be communicated effectively. In addition, each year survey studies are conducted at the university in order to enable personnel to be evaluated and to identify personnel's suggestions and problems.		No action is envisaged, as reasonable assurance is provided.					
BIS14	**Reporting:** The administration's objectives, targets, indicators, activities, and results must be reported in line with the principles of transparency and accountability.								
BIS 14.1	Administrations should explain to the public every year their objectives, targets, strategies, assets, obligations, and performance programs.	Activity reports and investment monitoring and evaluation reports are published in the web environment.	BIS 14.1.1	Our university management will share its objectives, targets, strategies, assets, liabilities, and performance programs with the public every year.	Strategy Development Department Directorate	All Units	Performance Program	31.06.2025 31.06.2026 31.06.2027	Objectives, targets, and performance programs are shared with the public every year.
			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 Directorate	All Units	Evaluation Report	31.12.2025 31.12.2026 31.12.2027	Performance program monitoring and evaluation results are reported and announced to the public via the website.
BIS 14.2	Administrations should disclose to the public the results of the first six months of the implementation of their budgets, the expectations and targets for the second six months, and their activities.	Our institution's financial status and expectations report, which includes the results of the first six months of the application and the expectations and targets for the second six months, is published online.	BIS 14.2.1	A report on our university budget's first six months of implementation results and expectations for the second six months, including institutional and financial status expectations regarding the targets and activities, will be prepared and announced by publishing it on the website to the relevant organizations and to the public.	Strategy Development Directorate	All Units	Report and Website Output	31.06.2025 31.06.2026 31.06.2027	The report on financial status and expectations was prepared in July.
BIS 14.3	Activity results and evaluations should be shown and announced in the administration's activity report.	Activity results and evaluations are presented in the administrative activity report and shared with the public.		No action is envisaged since reasonable assurance is provided.					
BIS 14.4	For the purpose of monitoring activities, within the administration the horizontal and vertical reporting network should be determined in writing, and the unit and personnel should be informed about the reports that need to be prepared regarding their duties and activities.	Due care is taken in preparing reports on activities in accordance with the relevant standards, and they are shared with the relevant personnel.		No action is envisaged since reasonable assurance is provided.					
BIS15	**Registration and filing system:** Administrations must have a comprehensive and up-to-date system for recording, classifying, and filing all kinds of incoming and outgoing documents and all related transactions and procedures.								
BIS 15.1	The record-keeping and filing system should cover incoming and outgoing correspondence, including those in electronic form, as well as internal communications within the administration.	Within our university, document registration and filing procedures are carried out through the EBYS.		No action is envisaged since reasonable assurance is provided.					
BIS 15.2	The record-keeping and filing system should be comprehensive and up to date, and should be accessible and traceable by managers and personnel.	Within our university, the records and filing system is maintained comprehensively and kept up to date; it is accessible and traceable by managers and staff.		No action is envisaged since reasonable assurance is provided.					
BIS 15.3	The registration and filing system must ensure the security and protection of personal data.	The records and filing system has been established to ensure the security and protection of personal data.		No action is envisaged since reasonable assurance is provided.					
BIS 15.4	The registration and filing system must comply with the established standards.	The records and filing system has been created in accordance with applicable legislation and standards.		No action is envisaged since reasonable assurance is provided.					
BIS 15.5	Incoming and outgoing correspondence must be recorded in a timely manner, classified in accordance with the standards, and preserved in compliance with the archiving system.	Incoming and outgoing documents are recorded in a timely manner, classified in accordance with standards, and kept in line with the archiving system.	BIS 15.5.1	Training 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 Department of Personnel.	Human Resources Directorate Information Processing Directorate	All Units	Training videos, In-Service Training	31.12.2026	Training on "Procedures and Transactions to Be Carried Out in the Privileged Unit Archives" has been completed by the General Secretariat.
BIS 15.6	An archive and documentation system compliant with the established standards must be created, covering the recording, classification, protection, and access to the administration's business and transactions.	An archive and documentation system has been established in accordance with defined standards, covering the recording, classification, protection, and access of the administration's work and transactions.		No action is foreseen since 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 specified procedure.								
BIS 16.1	The notification methods for errors, irregularities, and corruption must be determined and publicized.	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 and evaluated, and will be reported every year.	Private Office Directorate	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 the reported errors, irregularities, and corruption.	Our managers are carrying out the necessary review regarding the reported errors, irregularities, and corruption.		No action is foreseen since 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 foreseen since reasonable assurance is provided.					

5- MONITORING 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	To Be Collaborated Unit	Output/Result	Completion Date	Description
IS17	**Evaluating internal control:** Authorities should evaluate the internal control system at least once a year.								
IS 17.1	The internal control system must be assessed by continuous monitoring or by conducting a specific evaluation, or by using both methods together.	Within our university, the list of the Internal Control Monitoring and Guidance Board is continuously updated, and there are no deficiencies in the monitoring and evaluation activities.	IS 17.1.1	Monitoring and evaluation of the internal control system Using the Question Form İz EK-1 included in the appendix of the Public Internal Control Guide, the Evaluation Report İz EK-2 will be completed. In addition, internal control processes will also be evaluated by the internal audit unit.	Strategy Development Directorate Internal Audit Unit	All Units	Monitoring and Assessment Report	31.06.2026 31.06.2027	The first six-month and annual Strategic Plan Monitoring and Evaluation Reports for 2025 have been published on our website.
IS 17.2	Processes and methods must be determined regarding identification and reporting of the deficiencies in internal control and inappropriate control methods, and taking the necessary measures.	The Laws No. 5018 and 5436, the Regulation on the Procedures and Principles Regarding the Work of Internal Auditors, the Internal Audit Standards, the Internal Audit Guide, the Internal Control Action Plan Communiqué, and the Preparation Guide are taken as the basis for internal control practices.	IS 17.2.1	Meetings will be held to evaluate the internal control system, remedy deficiencies identified, take necessary measures for problems, and determine new methods.	Strategy Development Department Directorate	All Units	Correspondence, Meeting	31.06.2026 31.06.2027	Meetings are held to assess the internal control system, and measures are taken regarding the identified deficiencies.
IS 17.3	The participation of the administration's units in the evaluation of internal control must be ensured.	At our university, in 2024, the preparation work for the Internal Control Compliance Action Plan covering the 2025–2027 period was carried out in a participatory manner.	IS 17.3.1	By filling in the sample question form of the internal control system İz EK-1 included in the appendix of the Public Internal Control Guide, participation of all units will be ensured in the evaluation 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 evaluation of internal control, the opinions of managers, requests and complaints from individuals and/or administrations, and reports prepared as a result of internal and external audits must 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 reasonable assurance is provided.					
IS 17.5	Measures to be taken as a result of the evaluation of internal control must be determined and implemented within the framework of an action plan.	The Laws No. 5018 and 5436, the Regulation on the Procedures and Principles Regarding the Work of Internal Auditors, the Internal Audit Standards, the Internal Audit Guide, the Internal Control Action Plan Communiqué, and the Preparation Guide are taken as the basis for internal control practices.	IS 17.5.1	Based on the results reports received from the units, the action plan framework will be revised if deemed necessary.	Internal Control Monitoring and Steering Committee Strategy Development Department Directorate	All Units	Correspondence, Internal Control Monitoring and Assessment Report	31.12.2027	According to our faculty's strategic plan implementation report, the necessary revisions have been made.
		It is the evaluation by managers of the final version of the Internal Control Action Plan.	IS 17.5.2	"The managers should review the final version of the Internal Control Action Plan" and ensure that the control standard and conditions are completed by taking the required measures.	Internal control Monitoring and Steering Committee - Strategy Development Department Head Office	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 have been announced on our website.
IS18	**Internal audit:** Administrations must 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 planned.					
IS 18.2	An action plan containing the measures deemed necessary by the administration as a result of the internal audit must be prepared, implemented, and monitored.	An action plan is prepared and followed up for measures regarding findings included in internal audit reports.		Since reasonable assurance is provided, no action is planned.					