2025-2027 PUBLIC INTERNAL CONTROL STANDARDS COMPLIANCE ACTION PLAN

1- INTERNAL CONTROL ENVIRONMENT STANDARDS

Standard Code No	Public Internal Control Standard and General Conditions	Current Situation	Action Code No	Planned Action or Actions	Responsible Unit or Working group Members	Cooperation To Be Done Department	Output/Result	Completion Date	Explanation
KOS1	**Ethical Values and Integrity:** It should be ensured that employees are aware of the rules that determine staff conduct.								
KOS 1.1	The internal control system and its operation should be owned and supported by the administrators and staff.	Our university's senior management has been informed about the Internal Control Compliance Action Plan. During 2022, the senior management formed the Internal Control Monitoring and Steering Board and the Internal Control Preparation Group, and these are continuously updated as duties and assignments change. The internal control system is supported by senior management.	KOS 1.1.1	The internal control compliance action plan and internal control processes will be communicated to all units via an official letter. 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 action has been completed and the implementation continuity is ensured
KOS 1.2	The administrators of the administration should set an example for the staff in implementing the internal control system.	Managers have a determined attitude toward setting an example in implementing the system.	KOS 1.2.1	Internal Control Compliance Action Plans will be prepared at the unit and institutional level and will be subject to monitoring every 6 months and evaluation once a year; reports will be prepared for each evaluation period.	Strategy Development Department Directorate	All Units	Meeting Minutes, Photo, Participant list	Six-Month Periods	Our Faculty's monitoring and evaluation activities for the first 6 months of 2026 have been completed. The prepared performance report has been published on the website and shared with the public.
KOS 1.3	Code of ethics must be known and these rules must be followed in all activities.	At our university, new staff members are made to sign the "Public Officials' Ethics Contract" and it is kept in the employee's personnel records file. Training is provided to our university's staff regarding the Principles of Ethical Conduct for Public Officials through the Presidential Remote Education Gateway.	KOS 1.3.1	According to the Code of Ethics for Public Officials, since administrations are required to provide basic preparatory and in-service training program content regarding ethical behavior principles to public officials, it will be added to the annual training program. This training will be provided by the Strategy Development Directorate.	Personnel Office Directorate	All Units	In-Service Training, Meeting Visual /Meeting Minutes	31.12.2025	The action has been completed and the implementation continuity is ensured
		Reports required by the legislation are prepared within the specified time and 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 performance program realization report, the accounting reports, and the strategic plan monitoring and evaluation report (Strategy Development Directorate) are published on the website, and the internal institutional evaluation report (Quality Coordination Office) is published on the website as well, to inform the public and units.	Strategy Development Directorate Quality Coordination Office	All Units	Report, Web Page Printout	31.06.2025 31.06.2026 31.06.2027	Reports that need to be prepared within the scope of the legislation are prepared within the specified time and published on Our Faculty's website and shared with the public.
		Our university's "Energy Consumption Data," "Zero Waste Data," and "Water Consumption Data" are published regularly every month on the Secretary General'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, opportunities for improvement regarding the operation of the process have been identified. Within this scope, electricity, natural gas, fuel oil, and coal consumptions will be analyzed under Energy Efficiency; consumptions for Energy Efficiency will be calculated as TEP; and within the month of March, they will be submitted by the Energy Manager to the Ministry of Energy and Natural Resources. Our university's weekly check will be carried out to verify whether waste data are entered into the Zero Waste Automation System, and the data will be reported monthly. The Zero Waste Project will be implemented effectively, and at least one inspection will be conducted per year by the Zero Waste Inspection Commission. (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 to the Integrated Environmental Information System (EÇBS). Water Efficiency studies will be carried out completely, will be followed up, and the data will be submitted as reports to the Ministry of Agriculture and Forestry once every three months (March, June, September, December). Every year, the Inter-Building Efficiency Competition will be held for energy consumption, zero waste, and water consumption. (January)	General Secretariat	All Units	Report, Web Page Printout	31.12.2025 31.12.2026 31.12.2027	Our Faculty continues the practices aimed at energy efficiency and zero waste efforts carried out by our University.

KOS 1.4	Integrity, transparency, and accountability must be ensured in activities.	Within the scope of the Digital Transformation Mobilization, in order to ensure that public resources are used effectively, efficiently, appropriately, and economically; to conduct unit input-output analyses and, where applicable, return idle assets and materials to reuse; to prevent wastefulness; and to support the decisions of senior management in the procurement processes of unit requests, our University has developed the Smart Logistics Management System (ALYS) software. With the reuse of unusable items and materials in the unit warehouses, significant savings are achieved, and every month this is published on the General Secretariat's website.	KOS 1.4.3	Our units' requests for materials will be received through the ALYS "Material Request Screen" module, and all needs will primarily be supplied through ALYS. General planning will be carried out for the effective, efficient, and appropriate use of resources. (Printer, toner, SSD, IT inventory, etc.). The ALYS system will be actively used by spending units, and reminder messages will be sent to units to ensure the warehouse information remains up to date. Detailed work will be conducted and unit shares will be determined based on (square meters, number of students, sink, etc.) so that our units' material requests for consumption can be met in a timely, appropriate, and controlled manner. Savings amounts for durable items 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 expenditures; by digitizing logistics processes, manual operations will be minimized, the speed of processes will be increased, labor will be used more efficiently, and sustainability will be achieved in the effective management of resources.	General Secretariat	All Units	Report, web page Its output or link	31.12.2025 31.12.2026 31.12.2027	Materials needed in our faculty are requested primarily through the ALYS system and the process is active Is used.
		The "Current and Investment Proposals" will be allocated in a fair and rational manner, taking the priority needs into account.	KOS 1.4.5	Within the scope of the Budget Preparation Guide, the Current and Investment Budget Proposals that come will be submitted to the Strategy Development Department. In line with the participatory management approach of the Strategy Development Department, budget preparation and budget distribution meetings will be held with the participation of units in order to ensure that the budget is transparently and fairly allocated in accordance with strategic purposes and objectives.	Strategy Development Directorate	All Units	Report, Web Page Output	31.06.2025 31.06.2026 31.06.2027	Our investment and current budget proposals for the 2027–2029 period have been submitted to the Strategy Development Department within the specified time.
KOS 1.5	The administration must treat its personnel and those served fairly and equally.	The general condition that "the administration must act fairly and equally toward personnel and those served" is monitored through surveys conducted for academic/administrative staff and for 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 Coordination Office	All Units	Survey Results	31.12.2025	The action has been completed, and the continuity of the implementation is ensured.
KOS 1.6	All information and documents regarding the administration'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 shared with the public. In our university, the EBYS, UBYS, ALYS, KBS, BKMYBS, E-BUDGET, TKYS, HİTAP, YÖKSİS, EKAP, LABS, MECRA system, the Direct Procurement Tracking System, etc. are used.		No action is envisaged as adequate assurance is provided.					
KOS2	**Mission, organizational structure, and duties:** The missions of the administrations and the duty descriptions of the 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 defined in writing, announced, and adopted by the personnel.	Our mission and vision are included in our 2024–2028 Strategic Plans, the performance program, the activity report, and the Institutional Internal Evaluation Report. Our mission and vision are published on our university's website.	KOS 2.1	At least once a year, our University's units will be informed in writing, and a mission and vision notification email will be sent to the university staff's corporate email addresses.	General Secretariat	Information Technology Department Directorate	Correspondence, Regarding the Sent Email Official Notice	31.12.2025 31.12.2026 31.12.2027	At our faculty, newly appointed staff are informed about the mission and vision during their onboarding training, and academic and administrative staff are also informed via institutional email.
									Our faculty's duty

KOS 2.2	To ensure the fulfillment of the mission, the duties to be carried out by the administration units and sub-units must be defined in writing and announced.	In our university, the job descriptions of the Academic and Administrative Units are arranged in accordance with the relevant legislation, and updates will be made.	KOS 2.2.1	By the Office of the Secretary General, a notice will be sent to the units in order to update job descriptions. The job descriptions of our units will be prepared along with the processes and workflows, and in the name of the principle of financial transparency, they will be announced to the public via the website.	General Secretariat	All Units	Unit Duty Definitions Form	31.12.2025 31.12.2026 31.12.2027	Our faculty Our faculty's tasks, definitions, processes, and workflows remain up to date and continue to be published on the Faculty's website.
KOS 2.3	A duty allocation chart covering employees' duties in the administration units and the authority and responsibilities related to these duties must be prepared and communicated to the personnel.	By taking into account the principle of separation of duties, it has notified the relevant personnel that each person's duty, their authority and responsibilities related to the duty, and the replacement to be made during times when the assigned personnel are not available. personnel. Job descriptions are available on the units' web pages.	KOS 2.3.1	Job descriptions must be kept up to date for personnel relocation, leaving the institution, transfer, appointment to duty, etc. Therefore, the Personnel Department Directorate will send a reminder notice 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	With staff assignment schedules and job descriptions kept current It is being preserved and will continue to be published on our Faculty's website.
KOS 2.4	The organization chart of the administration and its units must be in place, and the functional distribution of duties must be determined accordingly.	Our university's organizational chart exists in our strategic plan, performance program, and activity report, and a functional allocation of duties has been defined.Our university's and units' organizational charts are available on their own web pages.	KOS 2.4.1.	In order to ensure that the organization chart is kept up to date, the Office of the Secretary General will send a reminder notice to the units at least once a year.	General Secretariat	All Units	Web page, Strategic Plan and The Activity Report's Relevant Section, Correspondence	31.12.2025 31.12.2026 31.12.2027	Our Faculty's organizational chart is being maintained while its currency is preserved, and it will continue to be published on our Faculty's website.
KOS 2.5	The organization structure of the administration and its units must be designed to show the distribution of basic authority and responsibilities, accountability, and the appropriate reporting relationships.	The organization structure of our university and its units is established and maintained within the framework of the laws currently in force, including the distribution of basic authority and responsibilities.		Since reasonable assurance is provided, no action is foreseen.					
KOS 2.6	The administration's managers must define procedures regarding sensitive duties in the conduct of activities and must communicate them to the personnel.	Our university's unit managers define sensitive duties related to their units and notify the staff of the process analysis forms prepared for each sensitive duty in order to implement the procedures regarding sensitive duties.	KOS 2.6.1.	In order to ensure that the forms for sensitive duties are kept up to date, the Office of the Secretary General will send a reminder notice to the units at least once a year. A limited number of sensitive duties that are of critical importance will be identified against the risks that could affect our university's core function, and, provided that the measures to be taken are implemented in a timely and accurate manner, these will strengthen decision-making processes and enable the effective use of resources. To prevent issues that may arise in determining sensitive duties, the Strategy Development Department Directorate will provide sensitive duties training to personnel.	General Secretariat Strategy Development Department Directorate	All Units	Correspondence, Training Plan	31.12.2025 31.12.2026 31.12.2027	Sensitive duty forms are being maintained while their currency is preserved, and they will continue to be communicated to the relevant staff.
KOS 2.7	Managers at every level must establish mechanisms to monitor the results of the assigned duties.	In our university, requests regarding construction works are handled by the breakdown registration system, and requests regarding hardware and software malfunctions are carried out by the relevant units through the work request form. General work follow-up is conducted through the EBYS and monitored through evaluation meetings.	KOS 2.7.1	As a result of evaluation meetings, the results obtained by preparing a report will be shared with the units. The report will be created in a way that can be accessed easily from our university's website.	Information Technology Department Directorate-Structure Operations and Technical Affairs Department Directorate	All Units	Final Web Output	31.12.2025 31.12.2026 31.12.2027	Meetings of our Faculty's Boards and Commissions are carried out regularly, and the decisions taken will continue to be communicated to the relevant staff via the EBYS.
KOS3	**Personnel competence and performance:**Administrations must ensure alignment between the personnel's competence and their duties, and must take measures to evaluate and improve performance.								
KOS 3.1	Human resources management must be aimed at ensuring the achievement of the administration's goals and objectives.	When key indicators of similar universities regarding the numbers of our academic and administrative staff were examined and compared, it was assessed that the ratios are low. Improvement in this area is needed.	KOS 3.1.1	Prepared by the Personnel Department Directorate, the "Administrative Human Resources Directive of Bartın University" will be prepared.	Personnel Department Directorate	All Units	Directive	31.12.2027	
KOS 3.2	The administration's managers and personnel must have the knowledge, experience, and skills to carry out their duties effectively and efficiently.	The administration has the information, experience, and ability to carry out the duties of its managers and staff effectively and efficiently, and in-service training activities continue.	KOS 3.2.1	Procedures and principles regarding the Manager Alignment Training Programs of Bartın University and the Training for the Development of Manager Competencies have been prepared; they were adopted by a Senate decision and put into effect. Within this scope, in-service trainings for managers will be provided.	Personnel Department Chairmanship	All Units	Correspondence, Images	31.12.2025	The action has been completed, and continuity of the implementation is ensured.
KOS 3.3	Professional competence must be given importance, and for each duty the most suitable personnel must be selected.	Academic staff recruitment is carried out by taking professional competence into account. For administrative staff, efforts are made to place importance on professional competence, and personnel are selected according to the training field required, based on the results of the KPSS.	KOS 3.3.1	In placement through KPSS and academic hiring, professional competence will be given importance.	Personnel Department Chairmanship	All Units	Advertisement Text and Placement Guidelines	31.12.2025	The action has been completed, and continuity of the implementation is ensured.

KOS 3.4	When hiring personnel, the principle of merit should be followed for their progression and promotion in their duties, and individual performance should be taken into account.	Academic staff are recruited according to the Academic Organization Regulations, and administrative staff are recruited based on KPSS results. The advancement and promotions of the aforementioned staff are carried out within the framework of the current regulations.	KOS 3.4.1	Preparations will be made periodically to hold promotions in service and exams for changes of title.	Personnel Department Directorate	All Units	Correspondence	31.12.2025 31.12.2027	
KOS 3.5	For each position, the training needs required should be determined; training activities to meet these needs should be planned and carried out every year, and updated when necessary.	Our university's Personnel Department Directorate asks units about their annual training needs and, within this scope, annual training planning is carried out. Training is provided online through the Presidency's Distance Education Gateway.	KOS 3.5.1	Annually, requirements/fields for in-service training will be identified and training plans will be made.	Personnel Department Chairmanship	All Units	Correspondence, Training plans	31.12.2026	
			KOS 3.5.2	Based on the annual in-service training plans, the trainings will be completed.	Personnel Department Chairmanship	All Units	Completed Training List	31.12.2026	
KOS 3.6	The adequacy and performance of personnel should be assessed by the manager to whom they are affiliated at least once every year, and the assessment results should be discussed with the personnel.	The assessment of the personnel's competence and performance will be carried out within the scope of the Bartın University Administrative Staff Award Directive.	KOS 3.6.1	Bartın University's Administrative Human Resources Performance Evaluation Directive will be prepared.	Personnel Department Chairmanship	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 insufficient, and reward mechanisms should be developed for personnel who demonstrate high performance.	Bartın University Administrative Staff Award Directive exists.	KOS 3.7.1	A regulation will be put in place to ensure that contracted personnel and permanent workers serving in our university are subject to the current "Bartın University Administrative Staff Award Directive."	Personnel Department Chairmanship	All Units	Directive	31.12.2027	
KOS 3.8	Key matters related to human resources management, such as personnel employment, reassignment, appointment to higher positions, training, performance evaluation, and personnel-related rights, should be determined in writing and communicated to the personnel.	Personnel recruitment, transfers, appointment to higher positions, and personal rights are carried out within the framework of the relevant legislation. The personnel are not subject to performance evaluation. At our university, there are Procedures and Principles Regarding Transfer Appointments of Administrative Staff. Regulations related to the matter are shared via the UBYS Information System with our university's personnel.		No action has been envisaged since adequate assurance is provided.					
KOS4	**Delegation of Authority:**In administrations, powers and the limits of delegation of authority must be clearly defined and notified in writing. Delegation of authority should be carried out by taking into account the importance and risk of the delegated authority.								
KOS 4.1	Sign-off 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, EBÜTÇE, TKYS, HİTAP, YÖKSİS, EKAP, etc. is used and the signature/approval authorities are defined. The expenditure authorizations, officials responsible for execution, and the names of attestants are reported at the beginning of each year together with their alternates and signature details. There is a Directive on the Electronic Document Management System and Signature Powers of Bartın University.		No action has been envisaged since adequate assurance is provided.					
KOS 4.2	Delegations of authority should be defined in writing in a way that indicates the limits of the authority delegated within the framework of principles set by the senior executive, and communicated to the relevant parties.	No action was planned as sufficient assurance is provided.		No action has been envisaged since adequate assurance is provided.					
KOS 4.3	Authority delegation must be consistent with the importance of the delegated authority.	Care is taken to ensure that the delegation of authority is consistent with the importance of the delegated authority. Proxy can be left via EBYS. The expenditure authorization and the execution duty are delegated hierarchically to the personnel who are closest in position.		No action has been envisaged since adequate assurance is provided.					
KOS 4.4	The personnel to whom authority is delegated must have the knowledge, experience, and ability required for the position.	There is a Directive on the Electronic Document Management System and Signature Powers of Bartın University.		No action has been envisaged since adequate assurance is provided.					
KOS 4.5	For personnel whose authority has been delegated, the delegatee must inform the delegator of the use of the authority at certain times, and the delegator must look for that information.	Tracking is carried out through the issued system under the Directive on the Electronic Document Management System and Signature Powers of Bartın University.		No action is required as adequate assurance has been provided.					

2- RISK ASSESSMENT STANDARDS

Standard Code No	Public Internal Control Standard and General Requirements	Current Situation	Action Code No	Planned Action or Actions	Responsible Unit or Working Group members	Unit to Collaborate	Output/Result	Completion History	Description
RDS5	**Planning and Programming:** Administrations should create and announce plans and programs that include their activities, objectives, targets and indicators, and the resources needed to carry them out, and should ensure that their activities comply with the plans and programs.								
RDS 5.1	Institutions should prepare strategic plans using participatory methods for the purpose of establishing their mission and vision, determining strategic objectives and measurable targets, and measuring, monitoring, and evaluating their performance.	Our university's strategic plan covering the years 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.		Since reasonable assurance is provided, no action is planned.					
RDS 5.2	Institutions should prepare a performance program that includes the programs, activities, and projects they will carry out, as well as the resource needs for them and the performance targets and indicators.		RDS 5.2.1	Within the timeframes specified in the regulation, our university's performance program and the activity report will be prepared at the institution 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 to the administration's strategic objectives and targets will be carried out.	Directorate of Strategy Development	All Units	Reports	31.06.2025 31.06.2026 31.06.2027	The 2025 Annual Activity Report has been prepared and published on our Faculty's website. 2026 Year The First 6-Month Strategic Plan Implementation Report has been prepared and published on our Faculty's website.
RDS 5.3	Institutions should prepare their budgets in line with their strategic plans and performance programs Accordingly.	Our university's budget is prepared and submitted in accordance with the strategic plan and performance programs, as per the Presidential Strategy Budget Office's budget call and the explanations stated in the budget preparation guide.	RDS 5.3.1	Our university's budget will be determined in cooperation with the University Administration through the meeting it will hold after the publication of the Presidential Strategy and Budget Directorate's budget call and the budget preparation guide, in accordance with the strategic plan and performance programs.	Directorate of Strategy Development	All Units	Text	31.06.2025 31.06.2026 31.06.2027	Our budget proposal for the 2027–2029 period has been submitted to the Directorate of Strategy Development.
			RDS 5.3.2	Our university's budget will be evaluated together with the analyses of the strategic plan and performance programs in accordance with the "Budget Preparation Guide" so as to ensure a more rational proposal.	Directorate of Strategy Development	All Units	Work Outputs, Reports, Upper Text	31.12.2025 31.12.2026 31.12.2027	Our budget proposal for the 2027–2029 period was prepared in line with the Budget Preparation Guide and submitted to the Directorate of Strategy Development within the allotted time.
			RDS 5.3.3	By our directorate, the Revenue-Expense Budget Estimates for the 2025-2027 period will be prepared for the Revolving Fund Enterprise Directorate and the Activity Units.	Revolving Fund Operations Directorate	Revolving Fund Activity Units	Budget Proposal	31.12.2025 31.12.2026 31.12.2027	There is no budget preparation process for revolving fund activities within our Faculty.
			RDS 5.3.4	The Revenue-Expense Budget Estimates prepared by our directorate will be approved by the University Administrative Board (Revolving Fund Enterprise Directorate Executive Board).	Revolving Fund Operations Directorate	University Administrative Board (Executive Board of the Revolving Fund Operating Directorate)	Decision	31.12.2025 31.12.2026 31.12.2027	
RDS 5.4	Managers should ensure that activities are in compliance with the relevant legislation and with the purposes and targets determined by the strategic plan and performance program.	In order to monitor and evaluate the alignment of the activities carried out by our University in the areas of Quality Assurance, Education-Teaching, Research and Development, Societal Contribution, and Management System with the purposes and objectives 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	Annual reports will be prepared and announced to senior management, departments, and the public in order to ensure that activities are aligned with the objectives and targets set by the performance program.	Quality Coordination Office Internal Audit Unit	All Units	Internal Audit Report, Institutional Internal Assessment Reports	31.06.2025 31.06.2026 31.06.2027	The 2025 Annual Activity Report has been prepared and published on our Faculty's website. 2026 Year The first 6-Month Strategic Plan Implementation Report has been prepared and published on our Faculty's website.
RDS 5.5	Managers, within their areas of responsibility Within the framework of the administration's goals Should set specific objectives and Communicate them to the personnel.	Our university's administrators are informed of specific objectives in line with the aims and targets defined by the strategic plan and the performance program.	RDS 5.5.1	At the Academic Board, the Board of Directors, and administrative meetings, the objectives and targets included in the strategic plan will be ensured to appear as agenda items, and the Strategy Development Department Head will send a reminder letter once a year.	Directorate of Strategy Development	All Units	Information meetings	31.12.2025 31.12.2026 31.12.2027	The purposes and objectives in the Strategic Plan continue to be evaluated by the Academic Board, the Faculty Board, The Faculty Management Board, and administrative meetings.
RDS 5.6	The goals of the administration and its units should be specific, measurable, achievable, relevant, and time-bound.	Targets are specific, measurable, achievable, relevant, and time-bound.		Since adequate assurance is provided, no action is anticipated.					
RDS6	**Identifying and assessing risks:** Administrations should conduct analyses in a systematic manner, define and assess internal and external risks that could prevent the realization of their objectives and targets, and determine the measures to be taken.								

RDS 6.1	Administrations should identify risks related to their objectives and targets systematically every year.	Bartın University has a Corporate Risk Management Directive. All Units have created risk forms.	RDS 6.1.1	Risks regarding the strategic purposes and objectives of all units of our university will be identified and assessed, ensuring that the realization of risks is prevented and minimized. Risk analyses will be conducted at the times specified in the Risk Strategy Document and consolidated in the Risk Register and Additional Risk Management Activity Follow-up Form. By carrying out continuous monitoring and evaluations of Unit Risks and ensuring that they remain up to date, the Strategy Development Department will send reminder letters to the units at least once a year; training and awareness programs will be organized, with active participation from the units.	Strategy Development Department Internal Audit Unit, Administration Risk Coordinator	Unit Risk Coordinators (All Units)	Risk Registration and Additional Risk Monitor Management Activities Form	31.10.2025 31.10.2026 31.10.2027	
RDS 6.2	The likelihood of risks occurring and their potential impacts should be analyzed at least once a year.	Bartın University has a Corporate Risk Management Directive.	RDS 6.2.1	Within the scope of the Corporate Risk Management Directive of Bartın University, risk analyses will be carried out at the times specified in the Risk Strategy Document by the Unit Risk Coordinators under the chairmanship of the Administration Risk Coordinator, 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	Directorate of Strategy Development Directorate	Risk Registration and Additional Risk Monitor Management Activities Form	31.12.2025 31.12.2026 31.12.2027	
RDS 6.3	Action plans should be prepared by determining the measures to be taken against the risks.	Bartın University has a Corporate Risk Management Directive. 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	Under the Corporate Risk Management Directive of Bartın University, administration and unit risk coordinatorates have been established; the action plans of all units will be prepared, and by monitoring and evaluating the consolidated risks, efforts will be made to minimize their occurrence and they will be monitored, evaluated, and reported.	Directorate of Strategy Development, Internal Audit Unit, Internal Control Monitoring and Steering Board, Administration Risk Coordinator	Unit Risk Coordinators (All Units)	Risk Registration and Additional Risk Monitor Management Activities Form	31.12.2025 31.12.2026 31.12.2027	

3- CONTROL ACTIVITIES STANDARDS

Standard Code No	Internal Control Standard and General Requirements	Current Situation	Action Code No.	Planned Action or Actions	Responsible Unit or Working group Members	Collaboration Responsible Unit	Output/Result	Completion Date	Description
KFS7	**Control strategies and methods:** Administrations should determine and implement control strategies and methods suitable for addressing risks and achieving their objectives.								
KFS 7.1	Appropriate control strategies and methods for each activity and risks (regular review, control through sampling, comparison, approval, reporting, coordination, verification, analysis, authorization, supervision, review, monitoring, etc.) must be determined and implemented.	The objectives, targets, and performance indicators set out in our University's 2024–2028 Strategic Plan have been determined along with the risks and strategies. Deficiencies related to activities are identified and addressed 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	Monitoring activities for our university's operations, 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 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 purchases made through the Direct Procurement Follow-up System, the consolidation of purchases of similar nature will be ensured.	KFS 7.2.1	By evaluating purchases entered into the Direct Procurement Tracking System, aggregation of purchases with similar characteristics will be ensured. In addition, direct procurements will be announced on the Public Procurement Authority's website.	Strategy Development Directorate (Direct Procurement system) / All Units (Procurements)	All Units	Direct Procurement Documents Correspondence,	31.12.2025 31.12.2026 31.12.2027	
KFS 7.3	Control activities should cover the periodic control 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 its legislation. Our university is monitored with its IP camera system.	KFS 7.3.1	For ensuring the security and control of assets, it will be ensured that the records held in our units are checked for consistency with accounting records on three-month periods.	Strategy Development Directorate	All Units	Consumption Outlet Report	31.12.2025 31.12.2026 31.12.2027	
		The ALYS software tracks and analyzes material movements in the warehouses of various units of the university. Unused or idle materials are identified and put back into reuse. Savings are shared transparently on a monthly basis on the Secretary General's web page.	KFS 7.3.2	ALYS movable asset data will be updated by the Strategy Development Department by downloading the summary reports from the Treasury and Finance Ministry TKYS system on a weekly basis. With the weekly updates, continuous monitoring and analysis of material movements will enable faster identification of unused materials. Every year, a satisfaction survey will be conducted with 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 that public resources are used more effectively. The ALYS Savings Report will be downloaded from the system and checked, and it will be published monthly on the General Secretariat's website. Processes for improving, replacing, or decommissioning 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 Department Headship, which shows the current status of the assets. Within the scope of Savings Measures, the materials requested by the units through the **"Material Request Justification Form"University They will be met after being approved by the Expenditure Evaluation Commission within the scope of the Savings Measures.**	General Secretariat	All Units	Work Outputs, Reports, News Link, Covering Letters, Survey Results, Update Email, Information Technology Technical Reports for Devices Form, Material Request Justification Form	31.12.2025 31.12.2026 31.12.2027	
KFS 7.4	The cost of the determined control method must not exceed the expected benefit.	The cost of the determined control methods does not exceed the expected benefit.		Since reasonable assurance is provided, no action is envisaged.					
KFS8	**Establishing and documenting procedures:** Administrations should prepare, update, and make available to relevant personnel the written procedures required for their activities and for financial decisions and transactions, along with regulations concerning these areas.								
KFS 8.1	Administrations should establish written procedures regarding their activities and financial decisions and transactions.	Written procedures for activities and financial decisions and transactions have been established, and updates are being made.		Since reasonable assurance is provided, no action is envisaged.					
KFS 8.2	Procedures and related documents should cover the stages of initiating, implementing, and concluding an activity or 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 execution of transactions, and the process handbook will be continuously updated as needed.	Quality Coordination	All Units	Process Handbook	31.12.2025	The action has been completed and the continuity of the implementation is ensured
KFS 8.3	Procedures and related documents should be up to date, comprehensive, compliant with legislation, and understandable and accessible by the relevant personnel.	Procedures and documents will be updated so that they are compliant with current legislation, understandable, and accessible. On our university's websites Access is provided to all documents	KFS 8.3.1	The prepared process handbook will be published on the website. A written notice will be sent to the units to ensure that the determined procedures and the relevant documents remain up to date.	Quality Coordinatorship	All Units	Website Output	31.12.2025	The action has been completed and the continuity of the implementation is ensured
KFS9	**Separation of duties:** To reduce the risks of error, omission, incorrectness, irregularity, and corruption, the duties of approving, implementing, recording, and controlling business activities and financial decisions and transactions must be allocated among staff.								
KFS 9.1	The duties of approving, implementing, recording, and controlling each activity or financial decision and transaction should be assigned to different individuals.	Within the scope of the general provisions, the duties for approval, implementation, recording, and control of financial decisions and transactions are carried out by different people.		No action is envisaged as reasonable assurance is provided.					
KFS 9.2	Where the principle of segregation of duties cannot be fully applied due to insufficient staffing, the administrators of the administrations should be aware of the risks and take the necessary measures.	Managers of administrations with an insufficient number of staff are aware of risks and take the necessary measures.		No action is envisaged as reasonable assurance is provided.					

KFS10	**Hierarchical controls:** Managers should systematically check that work and transactions comply with procedures.								
KFS 10.1	Managers must carry out the necessary checks to ensure that procedures are implemented effectively and continuously.	While activities are carried out, the work and processes are performed by managers by taking into account hierarchical controls and regulations in the legislation.		No action is anticipated as adequate assurance is provided.					
KFS 10.2	Managers must monitor and approve the staff's work and processes, and provide the necessary instructions to address errors and irregularities.	Managers monitor and approve the staff's work and transactions, and provide the necessary instructions to correct errors and irregularities. Workflow charts, sensitive duties, and procedures related to the duties in the staff job descriptions 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, based on 6-month intervals, for the purpose of monitoring the staff's work and transactions, managing processes, and eliminating errors; a reminder letter will be sent to the units.	Secretary General's Office, Personnel Department Directorate	All Units	Meeting Minutes	All Periods	Our faculty has held an monitoring and evaluation meeting for the first 6 months of 2026, where assessments regarding the previous period were made and plans for the next period were discussed.
			KFS 10.2.2	Article 10 of Law No. 657 on Civil Servants states that the officers who are in the superior position are responsible for performing and ensuring the performance, in a timely and complete manner, of the duties determined by laws, statutes, and regulations. On the other hand, regarding financial responsibility, training services for realization officers, spending authorities, the personnel involved in spending processes, and surety-bearing civil servants will be provided within the scope of in-service training by the Strategy Development Directorate.	Personnel Department Directorate- Strategy Development Department Presidency	All Units	Report and Website Page Output	31.12.2025 31.12.2026 31.12.2027	
			KFS 10.2.3	Within the scope of the Hygiene and Sanitation Management System document of TS 13811, the necessary inspections will be carried out by the Turkish Standards Institution (TSE) and the institution management, and after the inspections, the necessary measures will be taken.	General Secretariat	All Units	Correspondence, Minutes	31.12.2025 31.12.2026 31.12.2027	
			KFS 10.2.4	In our university's Ağdacı and Kutlubey campuses, the cafeteria, life center, cafeterias, and other social facilities that serve academic and administrative personnel will be inspected by the "Inspection Commission" (students who are also members of the student council chairperson and have filed complaints during the term will participate in the commission as well). As a result of the inspections, the necessary measures will be taken by the institutional administration. In the Inspection Commission, one member will be appointed from each of the directorate offices. The chair of the Inspection Commission will be carried out by the Secretary General or the Vice-Rector.	Health, Culture, and Sports Department Presidency	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 should be taken against causes that affect the continuity of activities such as insufficient staffing, temporary or permanent withdrawal from duty, transition to new information systems, changes in methods or legislation, and extraordinary situations.	Information and training meetings regarding the transition to new information systems and changes in legislation are conducted. In addition, job descriptions have been put in writing and notified to the staff.		Since reasonable assurance is provided, no action is envisaged.					
KFS 11.2	Where necessary, substitute personnel should be assigned in accordance with the proper procedure.	Acting appointments are made in accordance with the legislation. In addition, the name of the proxy staff is included in the job descriptions.		Since reasonable assurance is provided, no action is envisaged.					
KFS 11.3	It should be ensured by the manager that the personnel who have left their post prepare a report including the status of their work or processes and the required documents, and provide this report to the assigned personnel.	Although managers ensure that a report is prepared by filling out the Academic and Administrative Staff Duty Handover Form, there are deficiencies in practice.	KFS 11.3.1	The staff member leaving their position will be ensured to complete the "FRM-0312 Academic and Administrative Personnel Transfer of Duty Report Form."	Personnel Department Presidency	All Units	Handover Form	31.12.2025 31.12.2026 31.12.2027	
			KFS 11.3.2	In assigning the staff member who is leaving their position, the "Duty Transfer Forms" will be filled out in accordance with the relevant legislation, and implementation principles regarding other processes that the staff member must carry out will be issued.	Personnel Department Presidency	Personnel Department Directorate	Work Outputs, Procedure Principles	31.12.2025	The action has been completed and the implementation is ensured.
KFS12	**Information systems controls:** Administrations should 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.		Since reasonable assurance is provided, no action is envisaged.					
KFS 12.2	Authorizations must be established regarding data and information entry into the information system, as well as access to them, and mechanisms must be put in place to prevent, detect, and correct errors and irregularities.	Various software applications are used in our university, such as UBYS, MYS, ALYS, TKYS, EBudget, KBS, the Academic Data System, the Direct Procurement Tracking System, the Mecra Data System, etc. Authorization for data and information entry to the information system and access, as well as authorization processes related to permissions, is carried out by the relevant units. Our university has an EBYS signature directive.		Since reasonable assurance is provided, no action is envisaged.					
KFS 12.3	Administrations must develop mechanisms to ensure information governance.	In our university, different automation programs are used to ensure information governance for business processes and transactions.		Since reasonable assurance is provided, no action is envisaged.					

4- 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 Department group members	Cooperation Units to be Involved	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, to ensure that decision-making processes operate properly, and to provide effective and satisfaction-focused service delivery.								
BIS 13.1	In the administrations, there should be an effective and continuously operating information and communication system that covers internal communication both horizontally and vertically, as well as external communication.	At our university, the RİMER automation, which includes requesting information, suggestions, and complaints, is used, and within the scope of internal communication both horizontally and vertically, 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 formed and continuous information sharing will be conducted.	Health, Culture and Sports Department Presidency	Information Technologies D. B.	Web Outputs	31.06.2026	Information sharing and communication activities are carried out through communication groups established for our faculty's academic and administrative staff and students.
BIS 13.2	Managers and staff should be able to access the necessary and sufficient information in a timely manner in order to carry out their duties.	Our university's administrators and staff can access the necessary and sufficient information in a timely manner through automation 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 Business Directorate	Department Staff	Balance Sheet, Income Statement, and Trial Balance	31.06.2025 31.06.2026 31.06.2027	Our faculty's financial work and transactions continue to be carried out through HYS (Expenditure Management System).
BIS 13.3	The information should be accurate, reliable, complete, usable, and understandable.	Our university demonstrates the required care regarding its information, documents, and records and keeps their preservation and accessibility under control.	BIS 13.3.1	Controls over information processing (such as testing whether data entered into computers is ready for use, accounting for transactions numerically, etc.) will be evaluated and analyzed every year.	Department of Information Technologies	All Units	Analysis Reports	31.06.2026 31.06.2027	At our faculty, procedures aimed at ensuring the accuracy, reliability, and accessibility of information and documents are carried out in accordance with the relevant legislation, electronic Medium where Operations are carried out are regularly checked.
BIS 13.4	Managers and relevant staff should 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.	Necessary information and guidance regarding the budget and performance program are provided by the Budget and Performance Branch Office of the Strategy Development Directorate. The performance program and its results are published on the institution's website, and units can track their budgets through the e-budget screen.		No action is foreseen 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 opportunities for analysis.	Our university's information system is designed to be able to produce the necessary information and reports required by management and to provide opportunities for analysis. At our university, systems such as EBYS, KBS, BKMYBS, E-BÜTÇE, TKYS, HİTAP, YÖKSİS, EKAP, etc. are used.		No action is foreseen 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 staff within the scope of duties and responsibilities.	The administrators of our university convey their expectations within the scope of the administration's mission, vision, and objectives, to the personnel through various meetings and conferences.	BIS 13.6.1	In 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.	Department of Strategy Development	All units	Correspondence, Meeting Minutes	31.12.2025 31.12.2026 31.12.2027	
BIS 13.7	The administration's horizontal and vertical communication system should ensure that staff can convey their evaluations, suggestions, and problems.	At our university, the RİMER application is used so that information can be obtained and suggestions and problems can be conveyed effectively. In addition, surveys are conducted every year at the university in order to enable personnel evaluations and to identify personnel's suggestions and problems.		No action is foreseen 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, every year, their purposes, objectives, strategies, assets, obligations, and performance programs.	Activity reports and investment monitoring and evaluation reports are published online.	BIS 14.1.1	Our university's 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	A report on the implementation of the first 6 months of the 2026 Strategic Plan was prepared together with the 2025 Annual Activity Report and shared with the public on our faculty's website.

			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	Assessment Report	31.12.2025 31.12.2026 31.12.2027	
BIS 14.2	Administrations must disclose to the public their budget application results for the first six months, their expectations and targets for the second six months, and their activities.	Our institutional financial status and expectations report, which includes the first six months' implementation results of our budget and 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 projections regarding the first six months' implementation results of our university's budget and expectations, targets, and activities for the second six months will be prepared and announced by publishing it on the website to the relevant institutions and the public.	Strategy Development Department Directorate	All Units	Report and Website Output	31.06.2025 31.06.2026 31.06.2027	The 2026 Corporate Financial Status and Expectations Report has been prepared by our university and shared with the public.
BIS 14.3	Activity results and assessments must be presented in and announced through the administration's activity report.	Activity results and evaluations are shown in the administration's activity report and shared with the public.		No action is envisaged as reasonable assurance has been provided.					
BIS 14.4	For the purpose of monitoring activities, within the administration a horizontal and vertical reporting network must be defined in writing, and units and personnel must be informed about the reports they need to prepare regarding their duties and activities.	Necessary care is taken to prepare reports regarding activities in line with the standards and they are shared with the relevant personnel.		No action is envisaged as reasonable assurance has been provided.					
BIS15	**Registration and filing system:** Administrations must have a comprehensive and up-to-date system in place that records, classifies, and files all kinds of correspondence and transactions, including all incoming and outgoing documents.								
BIS 15.1	The registration and filing system must cover incoming and outgoing correspondence, including those in electronic media, and internal communications 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 provided.					
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, and is accessible and traceable by managers and staff.		No action is envisaged as reasonable assurance has been provided.					
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 provided.					
BIS 15.4	The records 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 provided.					
BIS 15.5	Incoming and outgoing correspondence must be recorded on time, classified in accordance with established standards, and preserved in accordance with the archival system.	Incoming and outgoing correspondence is recorded in a timely manner, classified in accordance with standards, and retained in accordance with the archival system.	BIS 15.5.1	Training videos will be prepared by the Information Technology Department to ensure that EBYS documents are 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	
BIS 15.6	A records and documentation system must be established in accordance with the established standards that also covers the recording, classification, protection, and access of the administration's work and transactions.	An archive and documentation system has been established in accordance with specified standards, covering the recording, classification, protection, and access to the administration's business processes and transactions.		No action has been planned, 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 defined procedure.								
BIS 16.1	Reporting methods for errors, irregularities, and corruption must be determined and announced.	Notifications regarding errors, irregularities, and corruption are tracked.	BIS 16.1.1	Notifications received through CİMER, RİMER and other communication channels will be classified and assessed, and will be reported every year.	Office of the Private Secretary	All Units	Report	31.12.2025 31.12.2026 31.12.2027	Applications submitted through CİMER, RİMER, and other communication channels regarding errors, irregularities, and corruption are evaluated within the framework of the relevant legislation and the necessary actions are taken.
BIS 16.2	Managers must conduct sufficient review of the reported errors, irregularities, and corruption.	Our managers carry out the necessary review regarding reported errors, irregularities, and corruption.		No action has been planned, 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 the staff who report errors, irregularities, and corruption.		No action has been planned, 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 or Actions	Responsible Unit Or Working group members	To Be Collaborated Unit	Output / Result	Completion Date	Explanation
IS17	**Evaluation of internal control:**Administrations should evaluate the internal control system at least once a year.								
IS 17.1	The internal control system must be assessed by continuous monitoring, by conducting a specific evaluation, or by using these two methods together.	Under our university's Internal Control Monitoring and Guidance Board, the list is continuously updated, and there are no deficiencies in the monitoring and evaluation activities.	IS 17.1.1	The monitoring and evaluation of the internal control system will be carried out by completing the Assessment Report İz EK-2 using the İz EK-1 questionnaire form provided in the appendix of the Public Internal Control Guide. 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	
IS 17.2	Processes and methods should be determined regarding the identification, reporting, and taking of necessary measures for the deficiencies in internal control and inappropriate control methods.	The Laws No. 5018 and 5436, the Regulation on Procedures and Principles Regarding Internal Auditors' Work, Internal Audit Standards, the Internal Audit Guide, the Internal Control Action Plan Communiqué, 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 and to address the deficiencies identified, take the necessary measures for problems, and determine new methods.	Strategy Development Department Directorate	All Units	Correspondence, Meeting	31.06.2026 31.06.2027	
IS 17.3	The participation of the administration'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	With the participation of all units, the internal control will be assessed by filling in the sample questionnaire form for the internal control system İz EK-1 included in the appendix of the Public Internal Control Guide.	Strategy Development Department Directorate	All Units	Internal Control System Question Form	31.06.2026 31.06.2027	
IS 17.4	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 audit should be taken into account.	In evaluating internal control, the opinions of the managers, the requests and complaints of individuals and/or the administrations, and the reports prepared as a result of internal and external audits are taken into consideration.		No action is planned since reasonable assurance is provided.					
IS 17.5	Measures to be taken as a result of the assessment of internal control should be determined and implemented within the framework of an action plan.	The Laws No. 5018 and 5436, the Regulation on Procedures and Principles Regarding Internal Auditors' Work, Internal Audit Standards, the Internal Audit Guide, the Internal Control Action Plan Communiqué, and the Preparation Guide are taken as the basis in internal control practices.	IS 17.5.1	Based on the result reports received from the units, revisions will be made within the framework of the action plan if needed.	Internal Audit Monitoring and Steering Committee Strategy Development Department Directorate	All Units	Correspondence, Internal Control Monitoring and Assessment Report	31.12.2027	
		Is for the managers to evaluate the final version of the "Internal Control Action Plan".	IS 17.5.2	The final version of the Internal Control Action Plan must be reviewed by the managers, and the necessary measures must be taken to ensure that the control standard and requirements are fully completed.	Internal Audit Monitoring and Steering Committee Strategy Development Department Directorate	All Units	Correspondence, Internal Control Monitoring and Assessment Report	31.12.2025 31.12.2026 31.12.2027	
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.		No actions are envisaged, since reasonable assurance is provided.					
IS 18.2	An action plan containing the measures deemed necessary to be taken by the administration as a result of the internal audit should be prepared, implemented, and monitored.	An action plan is prepared and followed up for measures targeted at the findings included in internal audit reports.		No actions are envisaged, since reasonable assurance is provided.					