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YOZGAT BOZOK UNIVERSITY

COMPLIANCE WITH PUBLIC INTERNAL CONTROL STANDARDS AND RISK MANAGEMENT PROCEDURES AND PRINCIPLES

CHAPTER ONE

Purpose and Scope, Basis and Definitions

Purpose and scope

ARTICLE 1- (1) The purpose of these Procedures and Principles is to regulate the procedures and principles regarding the compliance of Yozgat Bozok University with Public Internal Control Standards, the preparation, implementation and monitoring of the University Public Internal Control Standards Compliance Action Plan and the University Risk Control Action Plan, and the Unit Public Internal Control Standards Compliance Action Plans and Unit Risk Control Action Plans of the expenditure units.

(2) These Procedures and Principles cover the public internal control studies conducted at Yozgat Bozok University, the formation, duties, powers and responsibilities of the Internal Control Monitoring and Steering Committee, the establishment of working and support groups, their duties, reporting and monitoring processes, and the duties of the expenditure units regarding internal control.

Rest

ARTICLE 2- (1) These Procedures and Principles have been prepared based on the provisions of the Public Financial Management and Control Law No. 5018, the Public Internal Control Regulation published in the Official Gazette dated 05/03/2025 and numbered 32832, the Public Internal Control Standards Compliance Action Plan Guide published within the scope of the Public Internal Control Standards Circular, and the Yozgat Bozok University Internal Control Compliance Action Plan.

Definitions

ARTICLE 3- (1) In these Procedures and Principles; a)
Sub-Unit: Sub-units reporting to the Spending Authority, b) Sub-
Unit Manager: Managers of the sub-units of the spending unit, c) Ministry:
Ministry of Treasury and Finance
c) Chairman: The Chairman of the Internal Control Monitoring and Steering
Committee, d) Unit: The spending
unit, e) Working and Support Groups: The groups to be formed in the spending units for the components of the Internal Control Standards, f) Department:
Yozgat Bozok University Strategy Development Department,
g) Department Head: The Head of the Strategy Development Department of Yozgat Bozok University.
h) Spending Unit: The unit to which appropriations are sent according to Law No. 5018, i)
Internal Control: The entirety of financial and other controls, including organization, methods, processes, and internal audit, established by our University to ensure that activities are carried out effectively, economically, and efficiently in accordance with the University's objectives, established policies, and legislation; to protect assets and resources; to ensure that accounting records are kept accurately and completely; and to ensure that financial and management information is produced in a timely and reliable manner.

i) Internal Control and Risk Coordinator; the person appointed by the unit manager in accordance with Articles 19 and 20 of the Public Internal Control Regulation,
j) Board: The Internal Control Monitoring and Steering Committee,
k) Rector: The Rector of Yozgat Bozok University, l) Vice
Rector: The Head of Strategy Development Department of Yozgat Bozok University
The Vice-Rector responsible for the Presidency,
m) Senate: The Senate of Yozgat Bozok University, n) University:
Yozgat Bozok University,
(o) Regulation: Refers to the Public Internal Control Regulation.

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PART TWO

Objectives, Functioning, Principles, and Components of Internal Control

Objectives of internal control

ARTICLE 4 - (1) The purposes of internal control are;

a) To ensure the effective, economical, and efficient management of public revenues, expenditures, assets, and liabilities.

b) Ensuring that the university operates in accordance with laws and other regulations,

c) Preventing irregularities and corruption in all kinds of financial decisions and transactions,

c) Obtaining regular, timely and reliable reports and information for decision-making and monitoring,

d) To prevent misuse and waste of assets and to protect against losses.

The aim is to ensure its protection.

How internal control works

ARTICLE 5 - (1) The University shall comply with the standards, regulations and regulations determined by the Ministry. in accordance with the methods;

a) An appropriate organizational structure in which activities, duties, authorities and responsibilities are defined. ensuring that it is carried out by adequate and competent personnel who have embraced ethical values,

b) To identify and assess the risks that may affect the achievement of the objectives and activities, and to develop and implement appropriate control methods for these risks.

c) Establishing and operating an effective information and communication system,

c) To ensure continuous and systematic monitoring and improvement of activities.

By doing so, it establishes, implements, monitors, and improves internal control systems.

Basic principles of internal control

ARTICLE 6 - (1) The basic principles of internal control are as follows:

a) Internal control activities are carried out within the scope of management responsibility.

b) In internal control activities, regulations and practices, risky areas are given priority.

It is taken.

c) In establishing and implementing the internal control system, the university's specific circumstances, such as its institutional capacity, the nature of the services it is obligated to provide, and its financial situation, are taken into account.

c) Responsibility for internal control encompasses all personnel involved in the activities and processes.

d) Internal control encompasses all financial and non-financial activities, processes, and transactions in all units of the University.

e) The internal control system is evaluated at least once a year, and necessary measures are determined.

f) Compliance with legislation, transparency, and accountability in internal control regulations and practices.

Good financial management principles such as affordability, effectiveness, economy, and efficiency are taken as the basis.

Components of internal control

ARTICLE 7 - (1) The components of internal control are as follows:

a) Control environment: Activities are carried out by qualified and competent personnel who have embraced ethical values, within an organizational structure where duties, authorities, and responsibilities are clearly defined. Performance criteria for managers and personnel are established to ensure accountability, and the necessary authority, duties, and responsibilities for the creation and implementation of the internal control system are defined.

b) Risk assessment: Identifying, analyzing, measuring the impact and probability, prioritizing, and determining decisions to be taken regarding institutional risks related to the university's strategic aims and objectives, operational risks related to the activities and processes of spending units, fraud risks, technology-related risks, and similar risks.

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It consists of reporting and monitoring stages.

c) Control activities: This includes identifying, implementing, and monitoring appropriate control activities to reduce the impact and probability of risks identified in the risk assessment process to acceptable levels. All guiding, preventive, detection, and corrective control activities identified and implemented for risks are incorporated into the University's internal regulations and implementation processes to ensure continuity.

c) Information and communication: This includes the proper recording, classification, and timely transmission of all information required by the university to relevant parties, enabling them to fulfill their responsibilities.

d) Monitoring: This involves continuously monitoring the internal control system and its operation, conducting a specific assessment, or evaluating and reporting on it using a combination of both methods.

Public internal control standards

ARTICLE 8 - (1) Public Internal Control Standards aim to establish, implement, monitor, evaluate and develop a consistent, comprehensive and standardized internal control system in the University.

(2) The university is obliged to comply with the Public Internal Control Standards in all its financial and non-financial transactions and to fulfill the requirements of these standards.

(3) Public Internal Control Standards consist of standards and general requirements determined within the framework of control environment, risk assessment, control activities, information and communication and monitoring components.

(4) The general requirements determined for Public Internal Control Standards include matters aimed at ensuring compliance with those standards. In order to comply with a specific standard, it is essential to fulfill at least the general requirements of that standard.

(5) The Rector shall determine the work to be done to ensure the compliance of the internal control system with the Public Internal Control Standards, create an action plan for this work, and take the necessary measures to ensure that the work is carried out effectively and in a timely manner.

CHAPTER THREE
Authority, Duties, Responsibilities, and Meeting Procedures Relating to Internal Control

Key responsibilities regarding internal control

ARTICLE 9 - (1) The Rector, spending authorities and other managers are responsible, within the scope of their duties and powers, for ensuring that professional values and an honest management approach are upheld, that financial authority and responsibilities are given to knowledgeable and competent managers and personnel, that compliance with established standards is ensured, that activities contrary to legislation are prevented, and that a suitable working environment and transparency are ensured with a comprehensive management approach.

The Rector's Authority and Responsibilities

ARTICLE 10 - (1) The Rector ensures the establishment of the internal control system in the University, monitors its operation, and takes necessary measures. The Rector defines the duties and responsibilities to ensure the establishment of the internal control system, puts into effect the written procedures, instructions, and action plans required for compliance with the Public Internal Control Standards, and monitors the results of the implementation. The Rector fulfills the requirements of this responsibility through the spending authorities, the Department Head, and the internal auditors.

(2) The Rector signs the Senior Executive’s Internal Control Assurance Statement every year and administers Additions to the activity report.

(3) When signing the internal control assurance statement, the Rector takes into account the activity reports and attached internal control assurance statements submitted by the expenditure units, the internal audit reports, the annual internal control system evaluation report prepared by the financial services unit, and the statement of the financial services unit manager. Monitoring of the internal control system

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The internal control assurance statement includes the issues where sufficient assurance is not provided and the measures planned to be taken.

Duties and responsibilities of the Spending Authority

ARTICLE 11- (1) The Spending Authority is responsible for ensuring that the regulations, activities, processes and transactions in its unit comply with the Public Internal Control Standards and for being accountable to the hierarchical senior managers, the Rector and the competent authorities. For this purpose, the Spending Authority establishes, implements, monitors and reports on the internal control system in its unit. The Spending Authority ensures the creation of operational guidelines and process flowcharts in its unit and the determination of measures to be taken against the risks identified based on these guidelines.

(2) The Spending Authority shall submit the Spending Authority's Internal Control Assurance Statement annually. The signatures are added to the unit activity report and submitted to the Rector.

(3) When signing the internal control assurance statement, the Spending Authority takes into account the information and reports submitted to him/her, as well as the internal audit reports. He/she adds to the internal control assurance statement the issues where sufficient assurance is not provided as a result of monitoring the internal control system and the measures to be taken.

Duties and responsibilities of other managers and staff.

ARTICLE 12- (1) Other managers and personnel at the hierarchical levels of the University are responsible for fulfilling and implementing the requirements of the internal control system within the scope of their duties and authority. In this context, they conduct risk assessment studies related to the tasks performed and report the risks that need to be addressed, along with improvement suggestions, to the Rector at least once a year. They report the risks that require urgent action immediately.

Duties and responsibilities of the Department Head

ARTICLE 13- (1) The Department Head directs, coordinates, provides training and guidance services for the establishment of the internal control system in the expenditure units and compliance with the Public Internal Control Standards, monitors and evaluates the results of the implementation, reports to the Rector and carries out the preliminary financial control activity.

(2) The Department Head signs the Financial Services Unit Manager’s Declaration every year and administers it. Additions to the activity report.

Duties and responsibilities of the accounting officer.

ARTICLE 14- (1) The accounting officer shall keep the accounting records in accordance with the procedures and standards. They are responsible for keeping it in a suitable, transparent and accessible manner.

Duties and responsibilities of internal auditors

ARTICLE 15- (1) Internal auditors are responsible for auditing the internal control system within the scope of the Law and other relevant legislation and reporting to the Rector. In the reports they prepare, internal auditors develop recommendations by relating their findings to the requirements of internal control, Public Internal Control Standards and other relevant regulations.

Composition of the

Board ARTICLE 16- (1) The Board consists of a chairman and twenty-eight members. The Chairman of the Board is the Vice-Rector appointed by the Rector.

(2) Members are the members of the University Board of Directors in their capacity as the Strategy Development Board and It consists of Department Heads reporting to the General Secretariat.

Duties and responsibilities of the Internal Control Monitoring and Steering Committee.

ARTICLE 17- (1) The Internal Control Monitoring and Steering Committee is responsible for monitoring, guiding, and reporting to the Rector on the internal control system and compliance with Public Internal Control Standards. The Committee meets at least twice a year.

(2) The secretariat services of the Board are carried out by the Department.

(3) Duties of the Board:

a) Compliance of the University's Internal Control System with Public Internal Control Standards

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a) To provide consultancy and guidance services for the preparation or updating of the University's Internal Control Standards Action Plan and to shed light on the University's financial policies and practices. b) To establish working and support groups when deemed necessary. c) To implement

Public Internal Control Standards regarding identified problem areas.

To develop solutions by taking into account the contributions of relevant units and experts.

c) To make recommendations to the Rector's Office regarding the identification of units that should assume responsibility for the implementation of actions related to Public Internal Control Standards and ensuring cooperation.

d) To determine concrete outcomes for monitoring and evaluating actions related to Public Internal Control Standards. e) To hold evaluation meetings

at least twice a year and ensure that the internal control evaluation report prepared is submitted to the Rector for approval and sent to the Ministry no later than March 15th of the following year.

Working and support groups

ARTICLE 18- (1) The Board may establish working and support groups consisting of at least four members, from among Board members or non-members, excluding the Board Chairman, to work on the subjects of “Control Environment”, “Risk Assessment”, “Control Activities”, “Information and Communication” and “Monitoring”, when deemed necessary. The establishment of working and support groups is carried out with the proposal of the Board and the approval of the Rectorate.

(2) Working and support groups are obliged to submit the reports they will prepare after their work within the scope of the "Public Internal Control Standards Compliance Action Plan" to the Board.

Meeting of the Board, Agenda and Majority of Decision

ARTICLE 19- (1) The Board shall meet regularly at least twice a year, on the day and time determined by the Chairman, upon the call of the Chairman, to discuss the determined agenda.

(2) The Board may also meet extraordinarily when the Chairman deems it necessary.
The Board convenes with the presence of a simple majority of its total members and takes decisions by a simple majority of the members present. Board members may not abstain from voting.

(3) The decisions of the Board are recorded in the minutes.

CHAPTER FOUR
Compliance Studies with Public Internal Control Standards

Compliance with public internal control standards.

ARTICLE 20- (1) Compliance studies with Public Internal Control Standards at the University are carried out under the responsibility of the expenditure units, under the leadership and supervision of the Rector, and with the technical support and coordination of the Department Head.

Action plan for compliance with public internal control standards in spending units.

ARTICLE 21- (1) The Spending Authority shall evaluate the compliance of the current situation of the unit's activities with the Public Internal Control Standards with the participation of the sub-unit managers and personnel of the spending unit, under the coordination of an assistant whom he/she will appoint as the internal control and risk coordinator, or if there is no assistant, an officer at the hierarchical level closest to him/her, and shall put into effect the unit's Public Internal Control Standards compliance action plan which includes measures to ensure or strengthen compliance.

(2) The Spending Authority ensures that the actions included in the unit’s Public Internal Control Standards compliance action plan and within its authority are implemented within the timeframe foreseen in the plan and monitors the results.

(3) Concerning the whole university or falling within the scope of the unit's duties
Actions requiring the Rector's approval comply with the University's Public Internal Control Standards.

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It is reported to the Department Head for inclusion in the action plan.

(4) The Unit Public Internal Control Standards compliance action plan is prepared in accordance with the University Public Internal Control Compliance Action Plan template, in line with the regulations and other legislation.

Risk control action plan for spending units

ARTICLE 22- (1) The Spending Authority shall implement the unit risk control action plan, prepared to ensure the identification and evaluation of risks that may negatively affect the activities and processes carried out in the unit, and to take measures to reduce the impact and probability of these risks, with the participation of the sub-unit managers and personnel of the spending unit, under the coordination of an assistant whom he/she will appoint as internal control and risk coordinator, or if there is no assistant, an officer at the hierarchical level closest to him/her.

(2) The Spending Authority shall include the risk control action plan of the unit and within its authority. It ensures that the planned actions are implemented within the timeframe stipulated in the plan and monitors their results.

(3) Operational risks related to the activities and processes of the spending units that may negatively affect the aims and objectives included in the University's strategic plan are reported to the Department Head in order to be included in the University's risk control action plan.

(4) The unit risk control action plan is prepared in accordance with the University Risk Control Action Plan template, in line with the regulations and other legislation.

University public internal control standards compliance action plan and university risk control action plan

ARTICLE 23- (1) The Department submits the actions submitted by the spending units to be included in the University Public Internal Control Standards compliance action plan to the Internal Control Monitoring and Steering Committee for evaluation. The Committee may decide to add a new action, re-evaluate the actions or remove them.

(2) The action plan is put into effect after any changes deemed appropriate by the Rector are made. The action plan may be revised at any time with the approval of the Rector in line with the needs that arise during the implementation of the works foreseen in the action plan.

(3) University Public Internal Control Standards compliance action plans are prepared by the Department Head for periods of up to two years at the latest, and are put into effect as of the first week of January of the first year of the period they cover. The University Public Internal Control Standards compliance action plan is sent to the Ministry within ten working days following the Rector's approval.

(4) The results of the actions foreseen in the University Public Internal Control Standards compliance action plan are monitored regularly by the Department Head at least every six months and in two periods at the end of June and December of each year.
and is submitted to the Rector in the form of an action plan.

(5) The Department prepares the University risk control action plan, which consists of the institutional risks related to the aims and objectives included in the University's strategic plan and the risks reported by the expenditure units to be added to the University risk control action plan, and submits it to the Board. The University risk control action plan, evaluated by the Board, is submitted to the Rector for approval. The implementation of the University risk control action plan, which comes into effect with the Rector's approval, is monitored by the Department at periods to be determined by the University and the results are reported to the Board.

Monitoring the internal control system at the university.

ARTICLE 24- (1) The Spending Authority monitors the compliance level of the regulations, activities, processes and transactions in its unit with the internal control components and Public Internal Control Standards by making continuous evaluations and reports the results to the Department Head.

(2) The Spending Authority ensures that the information requested by the Department for monitoring the internal control system is provided and that the internal control system evaluation methods are implemented in the unit.

(3) The Department, the opinions of the University administrators and other personnel, individuals and/or

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Taking into account the requests and suggestions of the administrations, the evaluations of the spending units, the results of the implementation of the action plans, and the reports prepared as a result of internal and external audits, the internal control system at the University is monitored and evaluated, and the prepared internal control system evaluation report is submitted to the Rector to serve as evidence for the assurance statements. The internal control system evaluation report approved by the Rector and the results of the University's Public Internal Control Standards compliance action plan are sent to the Ministry no later than March 15th of the following year.

(4) The Rector monitors the results of the implementation and takes the necessary measures.

CHAPTER FIVE
Miscellaneous and Final Provisions

Cases not covered by the regulation

ARTICLE 25 - (1) In cases where there is no provision in these Procedures and Principles, the relevant legislation shall apply. The provisions apply.

Force

ARTICLE 26 - (1) These Procedures and Principles shall enter into force on the date of their approval by the Senate.

Executive

ARTICLE 27 - (1) The Rector shall execute the provisions of these Procedures and Principles.

The Senate where the Procedures and Principles are Published	
Date	**Decision No.**
07.01.2026	2026.001.001