

INTERNAL CONTROL SYSTEM MATURITY MODEL					
Public Internal Control Standard/General Requirement	Maturity level 1	Maturity level 2	Maturity level 3	The administration Maturity Level	Maturity of Administration Additional Information Regarding the Level
CONTROL ENVIRONMENT					
1.1. Internal Control Effective planning and implementation of internal expenditure authorities. ve implementation of the internal	senior management, the entire administration, and expenditure analysis are carried out by The spending authorities have ensured the effective their responsibilities regarding internal control, utilize relevant guidelines under the guidance and coordination of the Strategy Development Unit, and carry out the necessary applications for internal control guidance studies in their respective units. This can be verified with evidence. ve in coordination with Using the guidelines, they are making plans for the necessary internal control activities in their units. This can be confirmed with evidence.	control has been ensured. The administration's The spending authorities have ensured the effective responsible . The spending authorities, while fulfilling utilize relevant guidelines under the guidance and units. This can be verified with evidence.	Effective analysis and improvement of internal control is ensured. Senior management ensures the analysis and improvement of the internal control system throughout the entire administration, while spending authorities ensure this in the units for which they are responsible. Analysis and improvement efforts are systematically carried out within the framework of the Maturity Model, including current situation analyses, continuous monitoring, and specific evaluations, and the internal control system is organized accordingly. aspect analysis It is being improved. Included in the special assessments. "Internal Control System Evaluation Report" This report compiles all analysis studies and, following the planning and implementation of the administration's internal control system, enables periodic analysis at the administration level and the identification of areas open to improvement. This can be verified with evidence.		

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1.2. Administrative Activities and Internal Decisions Out of control To be used			Senior management, assistants, and spending Officials make maximum use of the data and information provided by the control system in the execution of their responsibilities and in managerial decision-making processes. In particular, the tools provided by the internal control system are utilized in the management of processes such as identification and performance strategy evaluation. This can be verified with evidence.		
Inside 1.3. Control Maximum Care and Diligence in Assurance Statements	When providing Internal Control Assurance Statements, senior management and spending authorities review all data and information, assess the current situation, are aware of any deficiencies and shortcomings, and, within the scope of their roles and responsibilities in these efforts, sign the statements knowing what actions will be taken to eliminate them. This is supported by evidence. This can be verified.	A management information system has been established for senior management to monitor data and information. Before issuing Internal Control Assurance Statements, senior management can track and evaluate this data through the information systems, and access the most up-to-date information in real-time. This can be verified with evidence.			
1.4. Maturity With the model Continuous Improvement in Control	The administration conducted a current situation analysis to determine the maturity level. Following this study, within the framework of the Maturity Model, the administration defined a Maturity Level Target for itself, created a Maturity Action Plan to achieve this target, and submitted it to the Internal Control Center Harmonization Unit.				

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managers and personnel should adhere to ethical values	the top executive of the administration values and principles of integrity. To evaluate compliance with instructions, actions, decisions, and principles of honesty in their behavior, an "Ethical Values and Conduct Rules Awareness and Compliance Survey" is conducted at least once a year. The survey measures awareness, information provided, and compliance levels, and periodic results are reported to senior management. This can be verified with evidence. They clearly communicate their expectations to the staff. This can be verified with evidence. The management's expectations regarding ethical values and integrity are defined in ethical principles and codes of conduct prepared specifically for the administration, but consistent with public ethics legislation. This can be verified with evidence.	1.5. Supporting Ethical Values and Integrity : All actions, decisions, and principles of honesty in their behavior, an "Ethical Values and Conduct Rules Awareness and Compliance Survey" is conducted at least once a year. The survey measures awareness, information provided, and compliance levels, and periodic results are reported to senior management. This can be verified with evidence.	Compliance with ethical values and principles of integrity is monitored by managers. Significant deviations are reported in writing by managers to the highest-level supervisors within the relevant department, following a specific chain of command. The unit manager takes the necessary measures regarding deviations within the framework of the applicable legislation and their administrative authority. All measures taken against deviations from ethical values and principles of integrity are recorded in the Unit Ethics File, preferably electronically, and are kept inaccessible to all personnel except the unit manager. The information contained in these files is periodically reported to the human resources department to support the results of surveys conducted to measure compliance and awareness, and is also taken into consideration in personnel performance evaluations. This can be verified with evidence.		
1.6. on and organization working principles.	Administration; business processes, speed Defining its structure with efficient By keeping in mind the principles of providing quality service, the company has created an up-to-date organizational chart that ensures the most lean and effective coordination possible. This can be verified with evidence.	The administration's spending units and subunits have created and published organizational charts consistent with the business processes they are responsible for, unit job descriptions, and job descriptions. This can be verified with evidence.	Organizational charts are up-to-date and reviewed periodically. This can be verified with evidence.		

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1.7. Units Duty Definitions With the help of Responsibility Their areas Determination	The administration includes the lowest level, including central, regional and overseas levels. It has created job descriptions for all units and sub-units, including those at the lower levels. In creating these job descriptions, consideration was given to duties defined by laws and regulations, specific tasks assigned by senior management, corporate aims and objectives, and the necessity for each job description to support the job description of a higher-level unit. This is supported by evidence. This can be verified.		Unit job descriptions are reviewed annually and updated to reflect changes in business processes, legislation, and technology. This can be verified with evidence.		
1.8. Job Descriptions The Preparation	The administration's job descriptions, work Job descriptions have been developed based on analysis and are categorized by task and competency. They will include the most up-to-date scope of duties and will reflect the actual situation, aligning with unit job descriptions. This is supported by evidence. This can be verified.		Job descriptions for personnel are reviewed annually and updated to reflect improvements and digitalization of work processes, changes in legislation and technology, and new responsibilities. This can be verified with evidence.		

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1.9. Administration Their processes Determination, Processes Classification and Process Hierarchy Creation	The Administration has defined and classified its service processes within a specific hierarchy to better explain their operation, considering them critical or sensitive, among all business processes, reflecting their current status within the Administration's service inventory. These processes are periodically analyzed by their owners and those responsible. For process analysis, the Administration has determined a suitable analysis model, utilizing workflow diagrams and value-added tools, while defining processes. These tools include measurable and repeatable processes, and are based on formal process guidelines. The creation, appropriate iteration, and controllability of the process are utilized during preparation, taking into account the risks associated with the relevant processes. Following the analysis of the process, the evaluation results and identified problems and their causes, as well as the characteristics of the risks, are considered, and control activities are also taken into account by the Administration. The processes are improved or restructured where necessary, within the hierarchy defined by the established guidelines. This situation can be verified with evidence. in The processes identified at this level can be verified. They created workflow diagrams. This is supported by evidence. This can be verified.				
1.10. Digital Identifying Transformation Needs			With the aims of improving service quality, meeting institutional requirements, achieving cost savings, and increasing communication effectiveness, the administration has conducted a comprehensive digital transformation needs analysis to make business processes, primarily core service processes technology-intensive and digitalized. This analysis was conducted in coordination with and within the same scope as process analysis and improvement efforts, creating digitalization opportunities in appropriate services. The administration has developed and implemented a plan for this purpose. This can be verified with evidence.		

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1.11 Delegation of Authority		The senior management and their assistants, as well as the senior management, assess whether the delegation of authority is effective and efficient throughout the administration. Spending authorities, in order to have reasonable assurance that they can effectively perform their strategy, policy-making, and oversight duties, requested a "delegation audit" from internal auditors to ensure managerial effectiveness. Based on the results of this audit, they were granted authority to delegate powers other than those legally permissible to delegate, and this can be verified within the framework of the Delegation of Authority Directive. This situation proves He has delegated it. The senior management is encouraging this delegation throughout the administration. This can be confirmed with evidence.				
1.12 Policy Procedures Related for Sensitive Tasks Determination		In order to ensure the continuity of the administration in each unit, backup activities are established, taking into account ordinary and extraordinary tasks and the circumstances surrounding them, and procedures for the execution of all tasks. These are determined. The necessary evidence can be used to verify these procedures. Information campaigns are conducted. This can be verified with evidence.				
1.13. Work Completion of Tasks	All administrative managers, starting from the top executives, regularly monitor the tasks and duties they assign to their subordinates, as well as their own work and responsibilities.	All tasks and duties, starting from the top management, can be tracked electronically; administrative managers can monitor the tasks they assign to their subordinates, and track their own tasks and duties. The completion status of tasks and reports are continuously and systematically monitored and inquired about electronically. The administration carries out this process itself. This can be corroborated by the evidence, size, structure, and working methods of these systems. It has established and implemented a coordinated auditing, monitoring, and feedback procedure with the help of information systems. This can be verified with evidence.				

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1.16. Training Needs Analysis, Training Performance, and Evaluation of Training Outcomes	The administration, through its human resources department and the unit responsible for trainer performance, has established a system to increase the competencies of managers contribution of training to the job and other personnel in order to monitor the performance of those participating in the training. It has conducted a Training Needs Analysis (TNA) to evaluate the results and has taken them into account in the preparation of the next In-Service Training Plan. This can be verified with evidence. The administration has defined the necessary competencies within the framework of the job descriptions of managers and personnel, and has begun providing training to managers and personnel in these positions to acquire these skills, either through in-service training or other appropriate methods. This can be verified with evidence.				
1.17. Orientation, Job Training, and Adaptation; Development of Competencies	New managers and personnel starting their duties in any cadre and position, as well as newly appointed managers and personnel, undergo formal orientation training to ensure they have detailed, meaningful, and accurate information about the administration and their assigned roles, and to gain a holistic perspective. This training includes the administration's structure, mission, main objectives, processes, fundamental legislation, and the tasks, processes, critical risks, and controls within their areas of authority and responsibility. This training is provided by the administration's Human Resources unit or the unit to which the relevant manager and personnel have been assigned.				

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1.18. Evaluation of Individual Performance			In accordance with the Human Resources Directive, the administration has established a performance evaluation system to assess employee performance. The performance of managers and staff is evaluated, high-performing managers and staff are rewarded in accordance with the Human Resources Directive, and measures are taken regarding low-performing managers and staff. This can be verified with evidence.		
1.19. To the administration and Administrative matters concerning personnel Participation in Decision-Making Encouragement			The administration encourages participation in management and decisions affecting the future of personnel, from the lowest to the highest levels, and establishes a participatory and supportive management style where personnel opinions and suggestions are valued. To this end, regular employee satisfaction surveys are conducted. In addition, special surveys are organized to gather personnel's views on administrative matters and decisions that concern them. Throughout the administration, managers and personnel at all levels are involved in the process of developing strategic goals, objectives, and strategies. This can be substantiated with evidence. determination		

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1.20. Fulfillment of Internal Control Responsibilities ve Bill Ability to give Ensuring			All managers and personnel, including the senior management of the administration, fully fulfill their duties and responsibilities regarding internal control and are accountable for these responsibilities. To ensure accountability, all managers and personnel report information about their activities, the risks they face, and suggestions for improvement to their superiors at periods determined by management. Risks requiring immediate action and actual losses are communicated without delay. This can be verified with evidence.		
1.21. Incentives and Rewards for Fulfilling Internal Control Responsibilities			All personnel of the administration are encouraged through appropriate methods to fulfill their responsibilities regarding internal control. Personnel who regularly and fully fulfill their internal control responsibilities and/or contribute to the administration's internal control system are rewarded. Responsibilities related to internal control are included in personnel job descriptions and are also considered as a criterion in performance evaluations. This is evidenced by This can be verified.		

RISK ASSESSMENT					
Public Internal Control Standard/General Requirement	Maturity level 1	Maturity level 2	Maturity level 3	The administration Maturity Level	Maturity of Administration Additional Information Regarding the Level
2.1. Risk Determining the Evaluation Methodology	The administration has determined the methodology it will apply in assessing, reporting, and monitoring risks within the framework of the "Public Internal Control Guide," and is ready to apply this methodology as a standard in all risk assessment processes. The administration has prepared a Risk Strategy Document. This can be confirmed with evidence.				
2.2. Planning, Scheduling, Budgeting	The administration has prepared a strategic administrative plan using various participatory methods to establish its mission and vision, define measurable strategic objectives and targets, and measure, monitor, and evaluate its performance. It also prepared a performance program that includes the programs, activities, and projects it will implement, their resource needs, and performance targets and indicators. The administration's budget is based on the strategic plan and performance program. The administration has prepared the program accordingly. Administrative managers take the necessary measures to ensure that activities comply with the aims and objectives defined in the relevant legislation, strategic plan, and performance program. Within their areas of authority and responsibility, administrative managers ensure the administration's compliance with these objectives.				

	The administration sets and communicates to its personnel annual unit goals in line with its objectives. The goals of the administration and its units are determined in a specific, measurable, achievable, relevant, and time-bound manner. When making strategic decisions, the				
2.3. Strategic Aims and Objectives Performance Included in the program Alan To the goals Towards Risks Evaluation	administration considers its threats and... threats result exposed It is aware of the consequences of the losses it may incur. For this purpose, the Administration conducts risk assessments during the strategy development and implementation phases. It also identifies, analyzes, and prioritizes risks to the the targets it has set in the performance program it will prepare. ve This evidence with This can be verified.				
2.4. Units/Subunits/ Functions at Each Level Assessment of Risks Related to Specific Objectives	In line with its strategic plan and annual performance program, the administration ensures the identification, analysis, and prioritization of risks related to the work objectives defined by units, sub-units, and functions at different organizational levels. Administrations that do not have such sub-work objectives strive to create them. ve				

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2.5 The Administration's Work Risks related to their processes Evaluation		The administration has identified, analyzed, and prioritized general risks and significant activity-specific risks that threaten the functioning, effectiveness, and efficiency of all business processes, whether operational, administrative, or financial. All of these risks have been recorded as process risks. Risks specific to individual processes are clearly defined and shown in the workflows of the respective processes at the steps where the risk exists. This can be verified with evidence.				
2.6. Risks related to the technologies used. Evaluation		The administration uses technology in its operations. It has prioritized and assessed the risks arising from technology, information security, and cybersecurity, and utilizes one or more internationally valid technology governance or control frameworks for security risk assessment and analysis. This can be verified with evidence. Before investing in and implementing a new technology (software, hardware, service, system, platform, application, etc.), the administration explains in detail the need for this technology and why it was chosen, identifies strategies for its successful implementation and the associated risks, and compiles all these aspects into a report. This process is coordinated by the unit responsible for information technology. This This can be confirmed with evidence.				

2.7. Risks	Reporting	Recording risks and the likelihood of these risks occurring, as well as the responses given to the risks (acceptance, evaluation, assessment, control, delegation, and avoidance; creating 'good practice examples' to be shared with all units annually). If prepared and distributed to management and employees, and reported to the "Risk Action Plan" organization.	Risk management activities within the administration that need to be managed by the administration include: Risk action plans are shared. Furthermore, frequently encountered risk management plans, errors, and additional controls to be considered in this context are communicated to all units. Tasks and responsibilities have been defined.		
CONTROL ACTIVITIES					
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3.1. Risks Threatening the Aims and Objectives Management Control	The administration has designed appropriate control activities for risks that threaten the achievement of its strategic aims and objectives, and ensures the implementation and monitoring of the effectiveness of these activities. The administration has designed control activities for risks that threaten the objectives included in its annual performance program. It the subject of activities ensures the implementation and monitoring of the effectiveness of the promise. Control activities (related to operational processes) have been established, encompassing the main service units aimed at achieving the organization's aims and objectives. Where control activities fail to reduce residual risks to levels acceptable within the framework of the administration's risk appetite, other appropriate risk management responses besides "controlling" may be considered.	Risk maps and corporate guidelines were reviewed, and control activities for critical processes and risks were developed.			

	Control It is being used. activities are detailed in process maps and guidelines. The target risk score is determined as a result of the activities. This is supported by evidence. This can be verified.				
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3.2. Units and Subunits Units Negative effects on their processes Influencing Risks Reduction through Control Activities	Managers of administrative units and sub-units design, implement, and monitor the effectiveness of control activities against risks that threaten the objectives they have defined within their areas of responsibility and authority. Control activities have been established for the institution's management and support service processes, such as budgeting, investment, public procurement, and human resources.	Administrative managers design and implement control activities, including cost-benefit analysis, to ensure the successful, effective, and efficient execution of business processes, the protection of resources and assets used in processes, compliance of activities within the scope of processes with legislation, and the accuracy of data, information, and reports generated or acquired within the processes. Control activities developed to mitigate risks in processes are clearly defined and demonstrated in the workflows of the relevant process at the step where the risk is present.	The effectiveness of the additional controls that have been identified is periodically reviewed by the control activity managers. Control activities performed on risks included in risk records are analyzed in terms of their function to eliminate or reduce risk. When it is determined that a control activity is ineffective, this is reported by the person responsible for the control activity. Institution managers also periodically check whether the control activities are being adequately performed by the responsible personnel. Corrective actions are implemented as a result of the review of control activities. When errors, delays, or negligence are identified as a result of the review, the necessary measures are taken. This is verified with evidence.		
3.3. Control Their methods Determination		Control activities are documented in process maps and guidelines. The authorities and responsibilities (of the manager or other designated personnel) regarding the specified control activities have been established in writing. The timing of the control activities has been determined.	Physical and electronic access controls have been established to protect against internal and external threats. Access controls are aligned with duties and responsibilities. Access controls are updated periodically to reflect changes in authority and responsibilities. It is being updated.		

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3.4. Activities Its continuity Ensuring		To ensure the continuity of its operations, the administration has established backup policies for all tasks, taking into account both normal and extraordinary circumstances. This can be verified with evidence.	The administration has established an "Administrative Work Plan" to ensure that all important tasks and activities, especially sensitive ones, can be carried out effectively in extraordinary circumstances. A "Continuity Plan" has been created. Within the framework of this plan, essential activities that must continue in the event of an emergency have been identified, and measures have been taken to ensure the continuation of these activities. Necessary information campaigns have also been initiated. This can be verified with evidence.		
3.5. Tasks Separation Ensuring		Managers at all levels of the administration, within the scope of their authority and responsibility for the administration's digital transformation efforts, delegate tasks to their subordinates regarding all information systems, application areas, software, and technology usage; thus ensuring an effective separation of duties. This can be verified with evidence. Internal and external audit reports emphasize that the separation of duties and related powers, such as the approval and storage of tasks within the administration's area of responsibility, is not concentrated in a single person. They paid attention and ensured an effective separation of duties. Alternative control methods are used in situations where the principle of separation of duties is difficult or impossible to implement due to staff shortages or the nature of the work. This can be confirmed by this ~~separation~~ evidence			

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3.6. To technology Controls related to Selection ve Development		Control mechanisms have been established within the administration to oversee the processes of acquiring and developing information technologies. Furthermore, control activities have been established to ensure the use and continuity of technologies affecting business processes. The administration has created application controls to ensure that data processed during operations in the execution of business processes is processed completely and accurately from its entry into the relevant information system to its exit. Application controls include, at a minimum, input controls, data transfer controls, process controls, and output controls. Application controls are considered, designed, and implemented together with other process controls after assessing the risks associated with activities in business processes.	The effectiveness of the additional controls established for information technology is periodically reviewed by the control activity managers and improved according to the needs arising from change. When the control activities are found to be ineffective, this is reported by the control activity manager. Administrative managers periodically check whether the control activities are being adequately implemented by the responsible personnel. This is verified with evidence.		
3.7. Information Their technologies Continuity Ensuring		Key risks to IT continuity have been identified and action plans have been developed to address them. Action plans have been prepared to ensure data security in cases such as data loss or the departure of responsible IT personnel. Examination of IT policies, user rights, and emergency action plans reveals that existing regulations are sufficient to ensure technology security.	Backup and recovery procedures have been established to protect corporate data. Control measures have been put in place to mitigate the possibility of physical damage or unwanted attacks.		

INFORMATION AND COMMUNICATION					
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achieve its aims and objectives, and will ensure that internal control fulfills its function .	The administration will provide the data it produces and obtains from various sources to support its collection, storage, organization, accessibility, and distribution. The administration has collected, produced, and used relevant, qualified data and information to ensure and protect the quality of information obtained from the data it uses, and to support the planned implementation of functions such as increasing and distributing data. Furthermore, the administration has planned efforts to improve the quality of the data it uses, supporting internal control and achieving its objectives. These efforts aim to ensure that the information is accessible, accurate, up-to-date, adequate, valid, and verifiable, and that its confidentiality is maintained. Necessary measures have also been taken by senior management and other managers to protect the quality of existing data and to ensure that future data is produced and/or obtained in a timely manner. The administration aims to maintain high quality in its business processes, defining resources, inputs, and outputs. Risks to the accuracy, completeness, identification, analysis, and integrity of process data and information, as well as workflows, are mitigated during the process-based development phases by identifying information related to the processes during the risk assessment study and determining them through control activities. This is evidenced by the fact that the information sources of the process can be verified. The inputs and information outputs are clearly defined. This is supported by evidence. This can be verified.	4.1. Obtaining, Producing and Using Information The administration has collected, produced, and used relevant, qualified data and information to support its collection, storage, organization, accessibility, and distribution. The administration has implemented data management policies (DMPs) to ensure and protect the quality of information obtained from the data it uses, and to support the planned implementation of functions such as increasing and distributing data. Furthermore, the administration has planned efforts to improve the quality of the data it uses, supporting internal control and achieving its objectives. These efforts aim to ensure that the information is accessible, accurate, up-to-date, adequate, valid, and verifiable, and that its confidentiality is maintained. Necessary measures have also been taken by senior management and other managers to protect the quality of existing data and to ensure that future data is produced and/or obtained in a timely manner. The administration aims to maintain high quality in its business processes, defining resources, inputs, and outputs. Risks to the accuracy, completeness, identification, analysis, and integrity of process data and information, as well as workflows, are mitigated during the process-based development phases by identifying information related to the processes during the risk assessment study and determining them through control activities. This is evidenced by the fact that the information sources of the process can be verified. The inputs and information outputs are clearly defined. This is supported by evidence. This can be verified.	The institution has an integrated management information system for monitoring and evaluating the target and achievement levels of performance indicators related to the administration's program and sub-program objectives. The administration has a data management policy document and action plan. Information security training/seminars are periodically organized for the administration's employees.		

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4.2. Communication with Channels and responsibilities, if any, in recent years, and measures have been taken to prevent similar problems from occurring again. The Administration will establish communication channels once a year.	The Administration has identified shortcomings in the functioning of internal control, including internal control objectives and responsibilities, if any, in recent years, and measures have been taken to prevent similar problems from occurring again. The Administration will establish communication channels once a year. To support effective management and to convey the necessary information, the administration has established the necessary internal communication channels and ensured effective internal communication by periodically analyzing the efficiency of internal communication processes and verifying the needs with evidence. In light of current technological advancements, an analysis study has been conducted to improve communication efficiency and identify channels that can meet customer needs by leveraging technology findings can be verified with case evidence. This study enhances this efficiency. All analyses, improvements, and effectiveness/efficiency findings can be verified with case evidence.	The Administration has identified shortcomings in the functioning of internal control, including internal control objectives and responsibilities, if any, in recent years, and measures have been taken to prevent similar problems from occurring again. The Administration will establish communication channels once a year. To support effective management and to convey the necessary information, the administration has established the necessary internal communication channels and ensured effective internal communication by periodically analyzing the efficiency of internal communication processes and verifying the needs with evidence. In light of current technological advancements, an analysis study has been conducted to improve communication efficiency and identify channels that can meet customer needs by leveraging technology findings can be verified with case evidence. This study enhances this efficiency. All analyses, improvements, and effectiveness/efficiency findings can be verified with case evidence.	The Administration has identified shortcomings in the functioning of internal control, including internal control objectives and responsibilities, if any, in recent years, and measures have been taken to prevent similar problems from occurring again. The Administration will establish communication channels once a year. To support effective management and to convey the necessary information, the administration has established the necessary internal communication channels and ensured effective internal communication by periodically analyzing the efficiency of internal communication processes and verifying the needs with evidence. In light of current technological advancements, an analysis study has been conducted to improve communication efficiency and identify channels that can meet customer needs by leveraging technology findings can be verified with case evidence. This study enhances this efficiency. All analyses, improvements, and effectiveness/efficiency findings can be verified with case evidence.			
4.3. Transmission of Information to and from the Administration control function is fulfilled, to bring about management responsibilities, and to support corporate governance and external communication . The administration has established external communication channels to support the management of incoming information and to transmit developments and information from the external environment to the internal administration , and to facilitate effective communication with external environments to meet communication needs . This situation has led to the creation of evidence.	The Administration's role is to ensure that the internal control function is fulfilled, to bring about management responsibilities, and to support corporate governance and external communication . The administration has established external communication channels to support the management of incoming information and to transmit developments and information from the external environment to the internal administration, and to facilitate effective communication with external environments to meet communication needs. This situation has led to the creation of evidence. This can be verified by meeting their needs. An analysis study was conducted to identify the channels. This can be confirmed with evidence.	The Administration's role is to ensure that the internal control function is fulfilled, to bring about management responsibilities, and to support corporate governance and external communication . The administration has established external communication channels to support the management of incoming information and to transmit developments and information from the external environment to the internal administration, and to facilitate effective communication with external environments to meet communication needs. This situation has led to the creation of evidence. This can be verified by meeting their needs. An analysis study was conducted to identify the channels. This can be confirmed with evidence.	The Administration's role is to ensure that the internal control function is fulfilled, to bring about management responsibilities, and to support corporate governance and external communication . The administration has established external communication channels to support the management of incoming information and to transmit developments and information from the external environment to the internal administration, and to facilitate effective communication with external environments to meet communication needs. This situation has led to the creation of evidence. This can be verified by meeting their needs. An analysis study was conducted to identify the channels. This can be confirmed with evidence.			

4.4. Identifying Reporting Needs

Within the scope of **Internal Reporting**, the administration has determined the reporting requirements at each level, identified the types, scopes, frequencies, and formats of reports to be sent to internal stakeholders, and started producing reports in accordance with these specifications, while carrying out activities such as defining the data management policy, improving data quality, identifying information needs, and defining information sources.

External Reporting

Within this scope, the administration has been carrying out studies to improve data quality, identify information needs, and define information sources, while also determining the scope of legal and other reporting to be made outside the administration, specifying the types, scope, frequency, and formats of reports to be sent to external stakeholders, and has begun producing reports in accordance with these specifications. This can be verified with evidence.

4.5. Even, Irregularity Corruption Notification

The administration has conducted sufficient investigations to ensure that managers at all levels of notified of any errors, irregularities, and corruption through formal or informal channels, recorded these notifications, and established an internal communication method. To this end, a Reporting Guideline has been prepared and implemented with higher management levels, utilizing these channels to reach the relevant authorities.

This has been shared. This situation is verifiable with evidence, methods, and channels. There has been no unfair or discriminatory treatment by internal auditors, senior management, or personnel reporting errors, irregularities, or corruption. Reasonable assurance has been provided after the evaluation. This situation is verifiable with evidence.

MONITORING					
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5.1. Continuous Monitoring and Specific Assessments	All managers of the administration conduct continuous monitoring activities regarding the effectiveness of the internal control competency system of the units they manage, and determine whether the internal control standards and the general requirements supporting these standards are current and operational. Before submitting the Internal Control Assurance Statement, spending authorities review the control systems in their units. They consider the effectiveness and efficiency of their internal workings, as well as whether they are current and realistic. In addition, during the relevant activity period, new risks arising within the framework of the strategic aims and objectives concerning the unit and the unit's own defined objectives were mitigated through necessary control activities or other risk responses. This is supported by evidence. This can be verified.	Spending authorities, as part of ongoing monitoring, Strategy Development Unit guidance In coordination with each other, they have established mechanisms to evaluate the functioning of the internal control system within their own units on a daily, weekly, and monthly basis, and have clearly defined and implemented these mechanisms in a way that allows internal auditors to evaluate their effectiveness and efficiency. This can be verified with evidence.			

Public Internal Control Standard/General Requirement	Maturity level 1	Maturity level 2	Maturity level 3	The administration Maturity Level	Maturity of Administration Additional Information Regarding the Level
5.2. Special Reviews	The administration evaluates its internal control system through self-assessment workshops, questionnaires/surveys, and working groups, under the coordination of the Strategy Development Unit.	Spending authorities conduct self-assessment studies at least once a year regarding their duties and responsibilities; they evaluate the progress, quality, adequacy, and efficiency of control activities within the framework of the Public Internal Control Standards Compliance Action Plan. ve This self-assessment study also examines whether there have been any significant changes in the business processes for which we are responsible, whether workflows and process guidelines are up-to-date, whether risk and control information is current, and whether there are any new risks arising from the changes. Internal auditors have			
5.3. Internal Audit	The administration appoints an internal auditor to objectively and independently evaluate the adequacy and effectiveness of the internal control system.	defined their audit universes, developed process-based and risk-focused internal audit plans, and are conducting risk-focused internal audit activities. Internal auditors discuss and evaluate internal audit findings and recommendations with senior management and inform senior management. Internal auditors conduct an evaluation of the administration's internal control system at least once a year.			

5.4. Identification and Elimination of Deficiencies		The administration assesses internal control deficiencies identified through continuous monitoring and/or specific evaluations and, as appropriate, promptly notifies the parties responsible for taking necessary corrective actions, including senior management and their assistants. The administration has established a follow-up system to monitor the progress of these notifications and corrective actions. This can be verified with evidence.	The reports on monitoring the Public Internal Control Standards Compliance Action Plan and the Internal Control System Evaluation Report address the risks and challenges arising from institutional changes and identify areas for improvement in financial management and the internal control system. The monitoring and evaluation results are used by the institution in decision-making processes, leading to institutional change and are taken into account in legislative preparations.		
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Explanation: When defining the maturity levels of the Public Internal Control Standard/General Requirements, if at least point A is foreseen at level 1, then points A+B are assumed to be present at level 2, and points A+B+C at level 3. For example, for 1.1, "At maturity level 1, internal control is effectively planned. At maturity level 2, internal control is effectively planned and implemented. At maturity level 3, internal control is effectively planned, implemented, evaluated, and improved."