



PUBLIC INTERNAL CONTROL REGULATION QUESTIONS AND ANSWERS

QUESTION 1: What are the main innovations introduced by the Public Internal Control Regulation?

- The new regulation also introduces an obligation to prepare compliance action plans for public internal control standards at the expenditure unit level, gradually starting from January 1, 2026.
- The obligation to prepare an action plan at the administrative level, which was previously included in tertiary-level regulations, has been added to the Regulation.
- The regulation imposes an obligation on administrations to prepare risk control action plans at both the unit and administration levels. Administrations that have not yet prepared risk action plans will begin preparing these plans no later than January 1, 2026.
- This Regulation details the duties, authorities, and responsibilities of all actors involved in the field of internal control in separate articles. Furthermore, the establishment, duties, and responsibilities of the Internal Control Monitoring and Steering Committee, previously addressed in tertiary regulations, are explained.
- The possibility of carrying out the tasks and transactions included within the scope of this Regulation electronically has been granted.
- The internal control assurance statements included in the annex of the Regulation on Procedures and Principles Regarding Strategic Plans, Performance Programs and Activity Reports to be Prepared by Public Administrations have been transferred to the annex of this Regulation.
- The information and documents that administrations must send to the Ministry of Treasury and Finance in the field of internal control are listed in the relevant articles of the Regulation.
- General principles regarding regular monitoring and on-site monitoring and evaluation to be carried out by the Ministry have been explained.

QUESTION 2: Which actions in spending units are included in the unit's Public Internal Control Standards compliance action plan, and which are included in the administration's Public Internal Control Standards compliance action plan? is it done?

Spending units create a Public Internal Control Standards compliance action plan that includes actions related to their activities within their area of responsibility. Actions included in the unit's Public Internal Control Standards compliance action plan that concern the entire administration or that fall within the unit's area of responsibility but require the approval of the senior manager are reported to the financial services unit for inclusion in the administration's Public Internal Control Standards compliance action plan.



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QUESTION 3: Will the actions reported by the spending units to the financial services unit for inclusion in the Administration's Public Internal Control Standards Compliance Action Plan also be included in the Unit's Public Internal Control Standards Compliance Action Plan?

Yes. The actions in question will be tracked separately in both the Unit and Administration Public Internal Control Standards Compliance Action Plans. If an action concerns more than one unit, it will be shown separately in the Unit Public Internal Control Standards Compliance Action Plans of all relevant spending units, and each unit will track the part that concerns it.

QUESTION 4: Which actions in the spending units are included in the unit risk control action plan, and which are not? Is it included in the administration risk control action plan?

Spending units create a unit risk control action plan that includes actions to address operational risks related to the activities and processes within their responsibilities.

On the other hand, operational risks related to the activities and processes of spending units that may negatively affect the aims and objectives included in the administration's strategic plan are reported to the financial services unit to be included in the administration's risk control action plan.

QUESTION 5: By what date must the procedures and principles regarding the preparation, implementation, and monitoring of the unit's Public Internal Control Standards Compliance action plans be submitted to the financial services department at the unit? Will it be prepared by the unit?

According to Article 1 of the Regulation; Unit Public Internal Control Standards compliance action plans will be prepared and implemented in all units of the administration, starting from the beginning of the year following the publication of this Regulation, in at least three expenditure units determined by the administration each year, and no later than January 1, 2028. Furthermore, the timetable for the gradual transition of all expenditure units, as per the first paragraph, will be prepared by the financial services unit and will enter into force with the approval of the senior manager. Therefore, considering that the obligation to prepare unit compliance action plans will begin on January 1, 2026, it is beneficial to prepare the procedures, principles, and transition timetable related to this no later than December 31, 2025.



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QUESTION 6: By what date must the procedures and principles regarding the preparation, implementation, and monitoring of unit risk control action plans be prepared by the financial services unit at the latest?

According to temporary article 1 of the regulation; the preparation of risk control action plans mentioned in articles 20 and 21 of this regulation shall commence no later than 01/01/2026. Therefore, it is beneficial to prepare these procedures and principles no later than 31/12/2025.

QUESTION 7: According to the regulation, what are the duties and responsibilities of the financial services unit?

- In accordance with the third and fourth paragraphs of Article 18 of the Regulation, for units or administrations that are responsible for ensuring compliance with Public Internal Control Standards but are not obligated to prepare a compliance action plan, yet whose senior management is required to prepare such a plan, the procedures and principles regarding the preparation of these action plans will be prepared by the financial services unit.

- According to the third paragraph of Article 19 of the Regulation, when expenditure units are preparing a compliance action plan with the Public Internal Control Standards, if there are actions that concern the entire administration or that fall within the unit's area of responsibility but require the approval of the senior manager, these actions are reported to the financial services unit. Subsequently, the financial services unit submits these actions to the Internal Control Monitoring and Steering Committee for evaluation in order to be included in the administration's compliance action plan with the Public Internal Control Standards.

-The procedures and principles regarding the preparation, implementation, and monitoring of the unit's action plan for compliance with Public Internal Control Standards are prepared by the financial services unit.

-According to the third paragraph of Article 20 of the Regulation; when preparing risk control action plans in expenditure units, operational risks related to the activities and processes of expenditure units that may negatively affect the aims and objectives included in the administration's strategic plan are reported to the financial services unit to be included in the administration's risk control action plan. The financial services unit prepares the administration's risk control action plan consisting of these risks and submits it to the Internal Control Monitoring and Steering Committee for evaluation.

-According to the fourth paragraph of Article 20 of the Regulation; the procedures and principles regarding the preparation, implementation and monitoring of the unit's risk control action plan are prepared by the financial services unit.



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-The action plan for compliance with the implemented Public Internal Control Standards is sent to the Ministry by the financial services unit within ten working days following the approval of the senior manager.

-In accordance with the fourth paragraph of Article 21 of the Regulation, the results of the actions foreseen in the Administration's Public Internal Control Standards compliance action plans are monitored regularly by the financial services unit at least every six months and submitted to the senior manager in two periods, at the end of June and December of each year, in the action plan format.

-According to the third paragraph of Article 22 of the Regulation; The Financial Services Unit is the administration's Taking into account the opinions of managers and other personnel, the requests and suggestions of individuals and/or administrations, the evaluations of spending units, the results of the implementation of action plans, and the reports prepared as a result of internal and external audits, the administration monitors and evaluates the results of the implementation of the internal control system and submits the internal control system evaluation report it prepares to the senior manager in order to provide evidence for the assurance statements. The internal control system evaluation report approved by the senior manager and the results of the administration's Public Internal Control Standards compliance action plan are sent to the Ministry by the administrations listed in Annexes (I), (II) and (IV) of the Law no later than March 15 of the following year, and by local administrations no later than May 15 of the following year.

-According to the first temporary article of the Regulation, Unit Public Internal Control Standards compliance action plans shall be prepared and implemented in all units of the administration, starting from the beginning of the year following the publication of this Regulation, in at least three expenditure units to be determined by the administration each year, and no later than 1/1/2028. Until the Unit Public Internal Control Standards compliance action plan is prepared, the units shall continue to send their actions to the financial services unit for inclusion in the administration's Public Internal Control Standards compliance action plan. The timetable for the gradual transition of all expenditure units shall be prepared by the financial services unit and shall enter into force with the approval of the senior manager.

QUESTION 8: What actions will the administration's action plan for compliance with Public Internal Control Standards consist of?

Public administrations, in order to achieve the goals, vision, and mission stated in their strategic plans, define actions that include regulations, practices, methods, processes, and procedures to ensure or strengthen the compliance of their unit activities with the Public Internal Control Standards for each general condition included in the compliance action plan. Therefore,



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Actions submitted by spending units to be included in the Public Internal Control Standards compliance action plan will also be evaluated within this context.

QUESTION 9: What is a unit risk control action plan?

According to Article 20 of the regulation, the unit risk control action plan is an action plan prepared by the spending authority, under the coordination of an official designated as the "internal control and risk coordinator," with the participation of sub-unit managers and personnel within the spending unit. Its purpose is to identify and evaluate risks that may negatively affect the activities and processes carried out within the spending unit, and to take measures to reduce the impact and probability of these risks.

QUESTION 10: What actions make up a unit risk control action plan?

The unit risk control action plan consists of actions that will enable the identification and assessment of risks that may negatively affect the activities and processes carried out in the spending unit, and the implementation of measures to reduce the impact and probability of these risks.

QUESTION 11: What process will be followed for operational-level risks in spending units that are transferred to the management risk control action plan?

Operational risks related to the activities and processes of spending units that may negatively impact the aims and objectives outlined in the administration's strategic plan are reported to the financial services unit for inclusion in the administration's risk control action plan. The financial services unit also prepares an administration risk control action plan, comprising the risks reported by the spending units for inclusion in the plan, and submits it to the Internal Control Monitoring and Steering Committee. The administration risk control action plan, after being evaluated by the Committee, is submitted to the senior management for approval. It then enters into force upon approval by the senior management. The financial services unit monitors the implementation of the administration risk control action plan at intervals determined by the administration and reports to the Committee.

QUESTION 12: Who will decide what actions will constitute the administrative risk control action plan, and how will this decision be made?

The administrative risk control action plan, which consists of institutional risks related to the aims and objectives included in the administration's strategic plan, and risks reported by spending units to be added to the administrative risk control action plan, is a financial services plan.



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It is prepared by the unit and submitted to the Internal Control Monitoring and Steering Committee.

The management risk control action plan, evaluated by the board, is submitted to the senior executive for approval.

It is presented.

Even if not reported by the spending units, actions deemed necessary by the Board are also included in the administration risk control action plan.

QUESTION 13: What will be the contribution/role of the Financial Services Unit in the preparation of the unit's action plan for compliance with the Public Internal Control Standards?

Firstly, the procedures and principles regarding the preparation, implementation, and monitoring of the Unit Public Internal Control Standards compliance action plan are prepared by the financial services unit and enter into force with the approval of the senior manager. Within the scope of its duties such as directing, coordinating, training, and guiding the establishment of internal control systems and compliance efforts with Public Internal Control Standards in spending units, the financial services unit has the aforementioned role and responsibility in the preparation of the Unit Public Internal Control Standards compliance action plan for spending units. The financial services unit receives information from spending units regarding the monitoring of the internal control system.

He requests.

QUESTION 14: How will internal control be monitored at the unit level? Who is responsible? Where will it be reported?

The spending authority is responsible for monitoring the compliance of the regulations, activities, processes, and transactions within their unit with the internal control components and the Public Internal Control Standards through continuous evaluations, and reports the results to the financial services unit.

The financial services unit monitors and evaluates the results of the implementation of the internal control system in the administration, taking into account the opinions of the administration's managers and other personnel, the requests and suggestions of individuals and/or 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. It then submits the internal control system evaluation report it prepares to the senior manager to serve as evidence for the assurance statements. The internal control system evaluation report approved by the senior manager and the results of the administration's Public Internal Control Standards compliance action plan are sent to the Ministry of Treasury and Finance by the administrations listed in Annexes (I), (II) and (IV) of the Law no later than March 15 of the following year, and by local administrations no later than May 15 of the following year.



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QUESTION 15: What information and documents will be submitted to the Ministry of Treasury and Finance?

- According to the third paragraph of Article 21 of the Regulation; the administrative action plan for compliance with Public Internal Control Standards is sent to the Ministry within ten working days following the approval of the senior manager.

- The financial services unit monitors and evaluates the results of the implementation of the internal control system in the administration, taking into account the opinions of the administration's managers and other personnel, the requests and suggestions of individuals and/or 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. It submits the internal control system evaluation report it prepares to the senior manager to serve as evidence for the assurance statements. The internal control system evaluation report approved by the senior manager and the results of the administration's Public Internal Control Standards compliance action plan are sent to the Ministry by the administrations listed in Annexes (I), (II) and (IV) of the Law no later than March 15 of the following year, and by local administrations no later than May 15 of the following year.

- Information and documents to be determined by our Ministry within the scope of regular monitoring and on-site monitoring and evaluation to be carried out in accordance with the second paragraph of Article 23 of the Regulation.

They are provided by the administrations.

- According to Article 24 of the Regulation, regulations approved and put into effect by the senior executives of the administrations in accordance with this Regulation and other related regulations shall be sent to the Ministry within ten working days following the senior executive's approval.

QUESTION 16: Will the administrative risk control action plans be submitted to the Ministry?

The regulation does not include a provision regarding the submission of this document. Considering that the matters to be included in the plan may be confidential, the decision of whether or not to send this action plan to our Ministry is left to the discretion of the administrations.

QUESTION 17: What is a risk control action plan template?

The minimum information deemed necessary for risk control action plans created by administrations can be listed as follows: Risk Number, Process Name, Risk Description, Risk Type, Causes, Consequences, Natural Risk (Probability Score), Natural Risk (Impact Score), Natural Risk Score, Natural Risk Significance Level, Existing Risk Controls, Residual Risk (Probability Score), Residual Risk (Impact Score), Residual Risk Score, Residual Risk Significance Level, Anticipated Action, Action Responsible Person, Completion Date and Completion Status (Description).

Administrations consider factors such as the nature of their activities, their own needs, and the frequency of monitoring periods. They will be able to improve the template included in the appendix, taking into account specific considerations.



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QUESTION 18: According to Article 18, paragraph 3, Article 18, paragraph 4, Article 19, paragraph 4, and Article 20, paragraph 4 of the regulation, what should be the templates for the procedures and principles to be published by the financial services units of the administrations?

It is considered that the tasks assigned to the financial services unit in the aforementioned regulations can be fulfilled through consultation with the relevant spending units.

It is considered that the procedures and principles here may vary from administration to administration, and therefore it would not be appropriate to develop a template that is binding on all administrations.

QUESTION 19: What procedure will be followed for immediately reporting the risks requiring urgent action mentioned in the first paragraph of Article 13 of the Regulation?

In the event of a critical risk occurring, the relevant unit manager must notify the senior manager without delay. The pre-determined emergency action plan or corrective additional risk management activities for the relevant risk must be implemented promptly, and the results of these corrective actions must be reported by the Unit Risk Coordinator to the Administrative Risk Coordinator. Monitoring results can be reported in the explanation section of the Risk Record and Additional Risk Management Activity Tracking Form, or in another format determined by the administration.

QUESTION 20: What information and documents are primarily referred to by the phrase "information and assessments" in the spending authority's internal control assurance statement?

- Action plans for compliance with Public Internal Control Standards for each unit.
- Unit Risk Control action plans,
- Unit Public Internal Control Standards compliance action plan implementation results
- Unit Risk Control Action Plan implementation results,
- Unit activity report,
- Assessments made by spending units within their own organizations,
- Questionnaire,
- Surveys, -
- Evaluations by working groups, - Self-assessment forms
- Internal and external audit reports
- Financial Services Unit assessments



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QUESTION 21: What aspects will be included in the internal control system evaluation report to be prepared by the financial services unit? What information regarding the administration will be included in the report?

According to Article 22 of the Regulation; the Financial Services Unit monitors and evaluates the results of the implementation of the internal control system in the administration, taking into account the opinions of the administration's managers and other personnel, the requests and suggestions of individuals and/or administrations, the evaluations of the spending units, the results of the action plans, and the reports prepared as a result of internal and external audits, and submits the internal control system evaluation report it prepares to the senior manager in order to provide evidence for the assurance statements. The internal control system evaluation report approved by the senior manager and the results of the administration's Public Internal Control Standards compliance action plan are sent to the Ministry by the administrations listed in Annexes (I), (II) and (IV) of the Law no later than March 15 of the following year, and by local administrations no later than May 15 of the following year. In accordance with the above provisions, the administrations will prepare the said report.

QUESTION 22: According to the Public Institutional Risk Management Guide, when a new risk that may affect strategic aims and objectives is identified, changes, occurs, or becomes invalid, this situation must be reported to the Administrative Risk Coordinator (IRK) by the Unit Risk Coordinator (BRK) under the supervision of the relevant unit managers using Instant Notification Forms; this situation is expected to be recorded and monitored in the Risk Registration and Additional Risk Management Activity Tracking Form (Annex-12).

On the other hand, in the Guide to Preparing Strategic Plans for Public Administrations, the modification, removal, or addition of new risks listed in the target cards related to strategic aims and objectives is included within the scope of updating strategic plans.

It is stated that updates to the target cards can be made a maximum of two times in a planning period, and the updated topic cannot be the subject of the second update.

Within the scope of the preparation/updating of the Risk Strategy Document, how does the real-time change monitoring and recording process foreseen in the Guide, aimed at adding a new risk and monitoring changes in the process of monitoring and reporting risks that may affect the strategic aims and objectives covered by the Public Corporate Risk Management Guide, comply with the aforementioned legal provisions, and how should it be included in the Institution's Risk Strategy Document?

The risks listed in the Strategic Plan's Objective Cards are those foreseen during the Strategic Plan's preparation process. However, depending on changing internal and external conditions, the administration's risks may change after the Strategic Plan comes into effect, unforeseen new risks that could affect strategic objectives may emerge, or



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Risk levels and priorities may change. For these reasons, in accordance with the Public Corporate Risk Management Guide, it is important to continuously monitor risks that may affect the achievement of strategic aims and objectives, and to establish a monitoring process that ensures continuity.

However, it is not necessary to update the Strategic Plan every time a new risk arises or changes. According to the Public Institutional Risk Management Guide, if a new risk that could affect strategic aims and objectives is identified in a unit, or if the risk changes, materializes, or becomes invalid, this must be reported to the Internal Risk Management Board (IRB) by the relevant unit managers using Instant Notification Forms. The IRB then monitors the risks by recording this change in the Risk Registration and Additional Risk Management Activity Tracking Form (Annex-12). Indeed, unit risks are recorded and monitored through the Unit Risk Control Action Plan in accordance with the Public Internal Control Regulation; strategic risks are recorded and monitored through the Administration Risk Control Action Plan (Annex-12 Form). The primary responsibility for monitoring strategic risks lies with the Internal Control Monitoring and Steering Committee (ICMC). The ICMC meets at the frequency determined in the Risk Strategy Document, evaluates whether the administration's risk management processes are functioning effectively, assesses the current status of risks, and reports to senior management. On the other hand, since the members of the IKIYK and the Strategy Development Board are expected to consist of the same individuals, the board members are already...

They will be aware of the risks.

Therefore, in accordance with the Public Institutional Risk Management Guide, changes in risks affecting the strategic objective, the emergence of a new risk, or the realization of a risk do not require updating the Strategic Plan; instead, monitoring of strategic risks is expected through the form in Annex 12. Monitoring frequencies are determined specifically for the administration in the Risk Strategy Document, with a minimum of twice a year.

In this context, administrations can include their own monitoring periods (monthly, quarterly, etc.) under the heading "Monitoring and Reporting of Risks" when preparing their Risk Strategy Documents.

UNIT RISK CONTROL ACTION PLAN																				
UNIT NAME:																				
SALT NO:	PERIOD HOME	PROCESS NAME	DETECTED RISKS	RySK SCORE AND COLOR	RySK TYPE	CAUSES AND EFFECTS	NATURAL RySK OBJECTIVE	NATURAL RISK IMPACT	NATURAL RISK PLAN	ADDITIONAL CHECK (PRECITED) (ACTIONS)	PRISON RySK OBJECTIVE	PRISON RISK IMPACT	PRISON RISK PLAN	BY CALINTY RISK IMPORTANCE DEGREE	ACTION	PERFORMED BY	COMPLETION DATE		STATUS / EXPLANATIONS	
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1																				
2																				
3																				
4																				
5																				
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10																				
11																				
PREPARER												APPROVED BY (Unit Risk Coordinator)								
Date / First Name / Last Name / Signature												Date / First Name / Last Name / Signature								
EXPLANATIONS																				
UNIT NAME:												This refers to the General Directorate/Department/Head Office that prepared the Unit Risk Action Plan.								
SIRA NO:												It shows the ranking in the risk database.								
IDENTIFIED RISK:												It refers to the risks identified for the process/activities.								
ADDITIONAL CHECKS												Additional controls to be implemented beyond existing controls to reduce the probability and impact of the risk are written in this column.								
PLANNED ACTIONS												It refers to the methods/mechanisms/measures to be implemented to mitigate the identified risks.								
PERFORMED BY												It is the unit/authority responsible for the implementation, management, and monitoring of the planned action.								
COMPLETION DATE												The exact date on which the planned action will begin.								
STATUS / EXPLANATIONS												The process should be clearly indicated so that the manager can track it. (Expressions such as "Not Started," "Pending Budget," "In Progress," "Cancelled," or "Completed" should be used.)								