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İÇ KONTROL SİSTEMİ İZLEME VE DEĞERLENDİRME REHBERİ

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Although reform efforts regarding the restructuring of the public administration in our country date back many years, these efforts have accelerated with the start of the European Union accession process. These efforts have focused on improving the administrative structures of public administrations and ensuring the effective, economical, and efficient use of public resources.

With the repeal of Law No. 1050 on General Accounting and the enactment of Law No. 5018 on Public Financial Management and Control, roles and responsibilities in the field of public financial management and control were redefined, laying the foundation for a more accountable and robust management system aimed at ensuring the effective, economical, and efficient use of resources and financial transparency. In this context, the concept of internal control, used as a management and control tool, has taken its place in our administrative history, encompassing all aspects of both the financial and non-financial responsibilities of public administrations.



Law No. 5018 established a strategic management system in our country where five-year strategic plans are prepared in line with the priorities determined in top-level policy documents, annual performance programs are created in accordance with the objectives in the strategic plans, administrative budgets are prepared and implemented in accordance with the performance-based program budgeting system, and implementation is secured through the internal control system. Within this structure, the Ministry of Treasury and Finance is responsible for determining the general framework of financial management and control in accordance with international standards as part of its central harmonization task; public administrations are responsible for establishing and implementing internal control systems in accordance with the standards determined by the Ministry of Treasury and Finance. To date, the establishment of internal control systems by administrations has been ensured through the publication of major regulations such as the Procedures and Principles Regarding Internal Control and Preliminary Financial Control, Public Internal Control Standards, and the Public Internal Control Guide, all in accordance with international standards. At this point, monitoring and evaluation of the financial management and control systems of public administrations by our Ministry, as part of its central harmonization task, is of paramount importance.

This Guide has been prepared for the purpose of evaluating and harmonizing the financial management and internal control systems of public administrations by the Internal Control Center Harmonization Unit. Pilot studies were conducted in three public administrations – our Ministry, the Ministry of Health, and Hacettepe University – in 2022 to develop the draft guide. On January 17, 2024, a workshop was held in Ankara in collaboration with OECD-SIGMA.

The guide was presented to the Strategy Development Unit Managers of public administrations. Subsequently, the opinions and evaluations of the administrations were taken into account, and the guide was finalized.

I would like to thank the staff of the Internal Control Center Harmonization Department of our Ministry, who prepared this guide, the representatives of the pilot administrations and other administrations who contributed to the development of the guide with their opinions and evaluations, and the OECD-SIGMA officials; and I hope that this guide will contribute to further strengthening our public financial management and control system by monitoring and evaluating it.



1- INTRODUCTION

The public financial management and control approach regulated by Law No. 5018 on Public Financial Management and Control emphasizes the concepts of financial transparency and accountability in resource utilization. Informing the public and the legislature about the activities undertaken by public administrations to achieve their aims and objectives, and the results of these activities, is one of the most important requirements of administrative accountability. Within the framework of **the administrative responsibility** concept adopted by the law, public administrators at all levels are responsible, within their duties and powers, for upholding professional values and an honest management approach, for assigning financial authority and responsibility to competent personnel, for ensuring compliance with established standards in this area, for preventing activities contrary to legislation, and for providing a suitable working environment and transparency through a comprehensive management approach. This approach contributes to a greater sense of responsibility among those who carry out public services, to informing those who benefit from public services about how their taxes are used and the performance of public administrations, and to strengthening public oversight in addition to legislative oversight.

In public administrations, the internal control system is expected to be established under the ownership of the senior management and implemented in a way that ensures financial transparency and accountability. Internal control encompasses the management of risks to achieve the performance necessary to reach the defined objectives, with the aim of ensuring the effective, economical, and efficient use of budgeted resources. In public administrations, the internal control system is established, implemented, monitored, and improved in accordance with the standards, regulations, and methods determined within the framework of internationally accepted standards.

Article 55 of Law No. 5018 assigns the task of determining, developing, harmonizing, and coordinating standards and methods related to financial management and internal control, and providing guidance among public administrations in this field, to the Ministry of Treasury and Finance. In this context, based on Article 5 of the Procedures and Principles Regarding Internal Control and Preliminary Financial Control, prepared by the Ministry of Treasury and Finance and published in the Official Gazette dated 31/12/2005 and numbered 26040 (3rd Supplement), standards related to internal control were determined by the Ministry within the framework of the central harmonization task, and the Public Internal Control Standards Circular, published in the Official Gazette dated 26/12/2007 and numbered 26738, entered into force. This Circular states that administrations must carry out the necessary studies and prepare action plans to ensure compliance with the Public Internal Control Standards. The General Circular No. 1205 dated 04/02/2009 and its accompanying Public Internal Control Standards Compliance Action Plan Guide outlined the work that public administrations must undertake to bring their internal control systems into compliance with the Public Internal Control Standards. Furthermore, the General Circular on Compliance with Public Internal Control Standards, published on 02/12/2013, provided additional explanations regarding the preparation, revision, and implementation of action plans for administrations. Additionally, a Public Internal Control Guide was prepared and published in 2014 to facilitate and ensure the implementation of the Public Internal Control Standards.

Within the framework of these regulations, the current implementation reveals a need to further strengthen the system through monitoring and evaluating the internal control systems of administrations, as part of the central harmonization task of the Ministry of Treasury and Finance. This guide has been prepared to monitor, evaluate, and improve the existing internal control systems established and implemented in public administrations.



2- THE PURPOSE OF THE GUIDE

Internal Control Center Harmonization Unit (ICCUB) of public administrations' financial management and internal control
This Guide is within the scope of the function of monitoring, evaluating and harmonizing practices;

- A standard annual evaluation of public administrations by the Ministry of Treasury and Finance.
to create an evaluation tool,
- The senior management of the administrations were briefed on the current functioning of the internal control system, control deficiencies, and areas for improvement.
to provide information about the fields,
- As an annual evaluation tool, it aims to guide public administrations in improving their governance structure by examining in detail the elements that should be present within a sound governance framework.
- By providing an objective evaluation of the financial management and internal control systems of administrations, internal
to contribute to audit activities

It was prepared for this purpose.

Although this guide has been prepared by the Central Harmonization Unit to monitor and evaluate the internal control practices of public administrations, it can also be used as a reference source by the Strategy Development Units (SDUs) of public administrations in evaluating (self-evaluating) the internal control systems of these units. As a result of the evaluations conducted by the Central Harmonization Unit, the maturity level of the administration's internal control practices will be determined through the maturity model included in the appendix of the guide. If there are deficiencies, suggestions will be developed, and the administration will be guided in preparing Corrective Action Plans related to these deficiencies. This will ensure the harmonization of internal control systems and the dissemination of best practice examples. Within the scope of the monitoring and evaluation approach defined in the guide, the internal control system of the administration will be evaluated both through the examination of the internal control documents prepared by public administrations and through on-site visits.

The aim is to develop recommendations and thereby contribute to the more effective, economical and efficient use of the administration's resources.



Monitoring the internal control system is a crucial tool for measuring the success of public administrations in achieving their aims and objectives. Monitoring provides managers with a basis for evaluating whether public resources are being used effectively, economically, and efficiently. By ensuring that processes and risks are updated in line with changing conditions, monitoring the internal control system helps in reassessing control design and keeping risks at an acceptable level.

The ultimate goal of this guide is not for the IKMUB (Internal Control and Management Board) to conduct inspections or audits, but rather to guide the administration in determining its internal control maturity level and addressing any shortcomings. This also aims to contribute to the development of internal control practices and to disseminate best practices to all public administrations. Furthermore, regular monitoring and on-site evaluation activities are aimed at further improving the internal control and risk management practices of the administrations.



3- ROLES AND RESPONSIBILITIES IN THE MONITORING AND EVALUATION PROCESS

3.1. INTERNAL CONTROL CENTER HARMONIZATION UNIT

Article 55 of Law No. 5018 states that "Financial management and control (MYK) within the scope of its duties and powers"

The regulation states that "standards and methods regarding processes are determined, developed, and harmonized by the Ministry of Treasury and Finance." Furthermore, it is stated that the Ministry will ensure the coordination of systems and provide guidance services to public administrations. Within the framework of the central harmonization task assigned to the Ministry of Treasury and Finance, the task of monitoring and evaluating the internal control systems of public administrations is carried out in order to harmonize these systems.

The Ministry carries out this task, as stated in Article 220/A of Presidential Decree No. 1, through the Internal Control Center Harmonization Unit established within the General Directorate of Public Financial Management and Transformation, by: determining standards and methods in line with internationally accepted standards in the field of financial management and internal control; conducting activities related to special competitive examinations, appointment and placement, training, education and qualification examinations for assistant financial services specialists; providing training and guidance services to public administrations; monitoring practices; evaluating them in terms of compliance with the determined methods and standards; preparing institutional and consolidated reports and making recommendations; creating management information systems for the harmonization of financial management and internal control practices and information sharing; organizing regular annual briefing and evaluation meetings for financial services unit managers and other managers and specialists; and monitoring, evaluating and developing recommendations for practices aimed at ensuring financial transparency.

In this context, IKMUB continuously collaborates with the managers of public administrations, exchanging information to ensure the effective establishment, operation, and development of the internal control system. Within this framework, IKMUB carries out the following tasks:

- To identify regulatory needs regarding the internal control system and to implement existing regulations.
to watch,
- Training needs of managers and personnel working in the fields of financial management and internal control within administrations
To identify, develop training programs and coordinate training with relevant units.
- To guide administrations in establishing and developing their financial management and internal control systems,
Monitoring and evaluating applications and preparing annual consolidated reports,
- Cooperation and communication with SGBs, the Court of Accounts, the Internal Audit Coordination Board, and international organizations.
developing mechanisms,
- To determine and publish Public Internal Control Standards,
- To share examples of good practices in the field of internal control,
- To make regulations regarding spending authorization and prior financial control and to address uncertainties regarding their implementation.
to remove,
- Financial services specialists to work in the SGBs (Sectoral Development Units) of administrations within the scope of capacity building tasks.
managing the special competitive examination process for assistants,
- To contribute to the section on the internal control system in the Central Government General Activity Report.



3.2. DUTIES AND RESPONSIBILITIES OF PUBLIC ADMINISTRATIONS

All managers and personnel in public administrations are responsible for fulfilling and implementing the requirements of the established internal control system within their areas of responsibility and authority. The public administrations' fulfillment of these responsibilities and their cooperation with the Internal Control System Monitoring and Evaluation Board will contribute to the monitoring and evaluation of the internal control system.

Figure 1: Tasks and Responsibilities in Monitoring and Evaluation



In public administrations, **senior managers** ensure the establishment of the internal control system, monitor its operation, and take necessary measures. Senior managers fulfill this responsibility through spending authorities, internal control boards, and internal auditors. Within this framework, senior managers play a key role in ensuring the effective implementation of regular monitoring and on-site evaluations to be carried out by the Internal Control Board.

During the senior management monitoring and evaluation process:

- It ensures the timely preparation of regulations regarding internal control and preliminary financial control and sends them to the Ministry of Treasury and Finance (IKMUB).
- Ensures that Internal Control System Evaluation Reports are prepared on time and sent to the Ministry of Treasury and Finance (IKMUB).
- Provides support for on-site assessments. With their approval and instructions, they initiate assessment studies, form assessment teams, conduct necessary meetings and consultations, and ensure the submission of required documents. Initiating studies with the approval of senior management is crucial for ensuring high-level ownership, authorization, and monitoring.
- If a Corrective Action Plan is requested based on the evaluation results, the said plan shall be prepared...
It ensures its preparation and implementation.



In public administrations, the responsibility for preparing the Public Internal Control Standards Compliance Action Plan (PICP), monitoring the planned activities, and providing guidance for the effective establishment of the internal control system tools **lies with the Internal Control Monitoring and Steering Committee (ICSM).**

During the IKIYK monitoring and evaluation process:

- As instructed by the senior management, providing the necessary support to the evaluation team. provides.
- Conducts necessary assessments, develops recommendations, and presents them to senior management for the evaluation process and subsequent activities of the public administration.
- If necessary, based on the evaluation results, they conduct the necessary assessments for the preparation of a Corrective Action Plan, develop recommendations, and submit them to the senior management for approval.



Law No. 5018 and related legislation assign **to Strategy Development Units (SGBs)** the responsibility of establishing, implementing, and continuously improving the internal control system, ensuring coordination among spending units, providing training and guidance services, monitoring implementation results, and reporting these results to senior management.

SGBs are in the monitoring and evaluation process:

- To ensure more effective regular monitoring, the internal control system monitoring activities include: obtaining HRPC monitoring reports and consolidating monitoring results for presentation to the HR Management Board and senior management; monitoring the internal control system through tools such as self-assessment surveys and workshops; collecting information on the results of risk studies; conducting necessary work related to internal and external audit reports; and preparing an annual evaluation report containing findings on all these issues, which is then presented to senior management, all carried out effectively and on time.
- During the on-site evaluations, the IKMUB evaluation team was provided with the following: the work plan
It assists in the preparation, identification of personnel to be interviewed, obtaining necessary information and documents, and organizing necessary meetings and discussions. It ensures coordination between the units and the IKMUB evaluation team.
- If the assessment conducted by IKMUB deems it necessary to prepare a Corrective Action Plan, it is responsible for coordinating the preparation and implementation of the action plan.

Spending authorities are responsible for establishing, implementing, and developing the internal control system in spending units within the framework of determined methods and standards. The Internal Control Unit communicates with spending units through the Internal Control Boards where needed. However, during the on-site evaluation process in public administrations, the Internal Control Unit communicates directly with spending authorities and employees in spending units, exchanging information.

In this context, spending authorities:

- Timely submission of documents approved by senior management and sent to IKMUB regarding internal control.
from providing,
- Continuous monitoring of internal control activities in their units, regular reporting of monitoring results.
From informing the SGBs,



- Providing support to on-site monitoring and evaluation studies, and to the relevant personnel in their units.
from being assigned and encouraged,

- Ensuring that the information and documents requested from the units by the IKMUB team are prepared on time and completely,

- Contributing to the preparation of a Corrective Action Plan, if needed.

is responsible.

Internal audit is an objective assurance and consulting activity carried out to add value to and improve the operations of the administration. The internal audit unit is responsible for the evaluation, auditing, and reporting of the internal control system within the administration. Internal audit is one of the most important actors in enabling senior management to fulfill their monitoring responsibilities. Senior management may seek opinions from internal auditors regarding the level of compliance with internal control standards and the establishment of the internal control system. Internal audit provides management with information, makes assessments, and makes recommendations regarding the adequacy, effectiveness, and functioning of the internal control system.

IKMUB published the findings and assessments **of the Court of Accounts** regarding the internal control systems of administrations. It utilizes reports.

The monitoring and evaluation process to be conducted by IKMUB should be carried out under the leadership of the senior manager in the administrations, coordinated by SGB, and with the participation of the service units. As a fundamental principle, internal control activities should be carried out by the units and personnel mentioned above and should not be outsourced to private individuals and organizations through service procurement in accordance with the Presidential Savings Circulars.

4- MONITORING AND EVALUATION APPROACH, METHODS AND TOOLS

The foundation of the approach to monitoring and evaluating the internal control system in the public sector is formed by Law No. 5018 and other legislation and regulations prepared in accordance with this law and international standards. The Public Internal Control Guide published by the Internal Control and Evaluation Board of Turkey (YKMUB) includes elements related to the implementation of the internal control system. The Internal Control System Monitoring and Evaluation Guide, on the other hand, is designed as an implementation guide based on the legislation and regulations related to internal control and the elements included in the Public Internal Control Guide.

The sources for the internal control system monitoring and evaluation approach include: the COSO (Committee of Sponsoring Organizations of Treadway Commission) internal control model, adopted by both public and private sector institutions in European Union (EU) member states and internationally accepted, and reports published by COSO; guidance from international organizations such as the World Bank and OECD-SIGMA (Support for Improvement in Governance and Management); best practice examples and regulations from countries with experience in this area; and our current administrative legislation and its application results.



Through internal control system monitoring and evaluations to be conducted by IKMUB, the effectiveness of internal control practices of selected public administrations within the scope of general administration will be assessed, guidance will be provided for planning and implementing activities aimed at improvement, and the maturity level of internal control practices in these public administrations will be determined, thus contributing to their development.



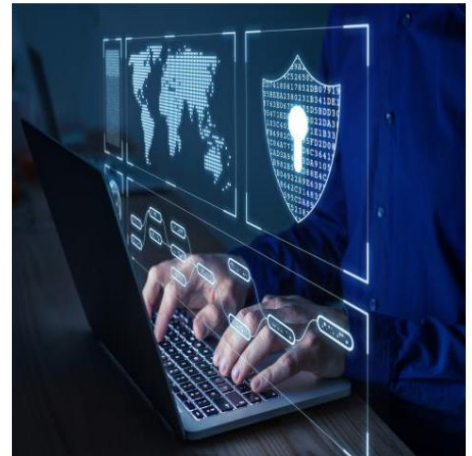
The main resources to be used in evaluating the internal control systems and practices of public administrations are listed below:

- Information about the administration in development plans, annual programs and strategy documents
- The administration's strategic plans and performance programs
- Unit and administrative activity reports
- Detailed budget implementation results and financial statements of the administration
- Corporate financial status and expectations reports
- Action Plans for Compliance with Public Internal Control Standards •

Evaluation Results of Action Plans for Compliance with Public Internal Control Standards

- Internal Control System Evaluation Reports
- Sections of the Court of Accounts and Internal Audit Reports related to internal control
- Responses to external and internal audit reports • Information obtained from interviews with administrative managers
- Information on the routine functioning of the internal control system obtained from employees in operational units through surveys/focus groups.

- Results of information requests and complaint applications
- Reports prepared within the scope of harmonization with the EU • Relevant reports prepared by international organizations such as the IMF and OECD
- Reports prepared to ensure financial transparency
- Internal regulations
- Corporate process maps
- Risk Strategy Document
- Risk records
- Risk Action Plans
- Risk Analysis Reports
- Work carried out within the scope of cybersecurity • Existing inter-institutional and intra-institutional data integration protocols
- Services offered through e-government
- Subjects of lawsuits filed against the administration



If the Ministry of Treasury and Finance determines that sufficient information to form the basis for internal control assessment is not available or has not been provided, this situation is reported to the public administration so that necessary measures can be taken.

The monitoring and evaluation approach can be defined, in principle, as the evaluation of the internal control systems of public administrations by the Internal Control and Evaluation Board (YKMUB) based on the five components of internal control. The purpose of this evaluation is to obtain the views and assessments of public administrations with the support of their senior management, to evaluate the reports and documents prepared by public administrations, as well as the findings and conclusions of internal and external audits, and, when necessary, to visit public administrations on-site to develop an opinion on the effectiveness and maturity level of the internal control system, and to improve the internal control systems in light of this opinion. The monitoring and evaluation to be carried out by YKMUB aims to contribute to the improvement of the internal control practices of the public administration, as well as to the corporate and operational risk management practices to be carried out by the administration and the internal and external audit activities related to the administration.



The Internal Control Board of Public Administrations (İKMUB) conducts its internal control practice evaluation activities in public administrations in two ways: **regular monitoring** and on- **site evaluation** . İKMUB primarily monitors and evaluates public administrations by reviewing various planning and reporting documents as part of its annual regular monitoring activities. The documents that public administrations are required to prepare are of great importance for monitoring and evaluation. The content of these documents is determined in the Public Internal Control Guide and other secondary and tertiary legislation.

Within the framework of the annual monitoring and evaluation plan prepared based on the results obtained from regular monitoring and other factors, İKMUB also conducts monitoring and evaluation activities by making on-site visits to a certain number of public administrations each year. Regular monitoring and on-site evaluations are complementary activities.

Figure 2: Monitoring and Evaluation Approach



The Internal Control Monitoring and Evaluation Board (İKMUB) conducts assessments of the implementation of regulations and standards in the field of internal control in public administrations within the scope of internal control system monitoring and evaluation, and examines the work done by administrations to improve their internal control systems. As a result of regular monitoring studies and on-site evaluation activities, İKMUB prepares the Internal Control System Monitoring and Evaluation Report on the internal control systems of public administrations and submits it to the senior management of the Ministry of Treasury and Finance.

The monitoring and evaluation activities carried out within this framework also make significant contributions by İKMUB to the amendment or updating of legislation, the identification of training needs, the determination of guidance services to be provided to administrations, and the ensuring of uniformity in implementation.

4.1. REGULAR MONITORING

Regular monitoring by İKMUB refers to monitoring and evaluation activities carried out by public administrations based on documents such as plans and reports prepared in accordance with legislation, as well as other information sources. These regular monitoring and evaluation activities are based on documents submitted by public administrations for the previous year or the current year.



The main sources of regular monitoring activities by İKMUB can be summarized as follows:

4.1.1. Action Plans of Public Administrations for Compliance with Public Internal Control Standards

Evaluation

Action plans submitted by public administrations in accordance with the Public Internal Control Standards Circular and the Public Internal Control Standards Compliance Action Plan Guide are evaluated by the Internal Control Standards and Compliance Action Plan Committee.

In the evaluation;

- To the Communiqué on Public Internal Control Standards,
- In accordance with the principles and methods included in the Public Internal Control Standards Compliance Action Plan Guide,
- The standard form included in the Public Internal Control Standards Compliance Action Plan Guide,
- Issues to be considered in the preparation of Action Plans for Compliance with Public Internal Control Standards

Suitability is taken into consideration.

The six-month implementation results of the actions foreseen in the public internal control standards compliance action plans are submitted to the senior management at the end of June and December of each year, and a copy is sent to the Public Internal Control Standards Compliance Board within ten working days. Within this scope, reports containing the six-month implementation results of action plans in effect by public administrations are also evaluated by İKMUB in terms of their compliance with Law No. 5018 and related legislation.

4.1.2. Examination of Internal Control System Evaluation Reports of Public Administrations

In the process of evaluating the functioning of the internal control system, the information in the Internal Control System Evaluation Reports, prepared annually by public administrations and submitted to the Internal Control Management Board (İKMUB), is examined, based on the method described under the monitoring component of the Public Internal Control Guide. If any issues arise during this examination that are questionable, open to interpretation, or unclear, the relevant departments and units of the public administrations are contacted to clarify these matters.

4.1.3. Monitoring and Evaluation of Regulations and Practices Regarding Internal Control and Preliminary Financial Control of Public Administrations

According to Article 27 of the Procedures and Principles Regarding Internal Control and Preliminary Financial Control, regulations made by public administrations regarding internal control and preliminary financial control are sent to the Ministry of Treasury and Finance (İKMUB) within ten working days following the approval of the senior executive.

These regulations (directives, circulars, handbooks, approvals, workflow diagrams, etc.) are sent by public administrations. The evaluation is carried out by İKMUB within the framework of Law No. 5018 and related legislation.



4.2. ON-SITE ASSESSMENT

In addition to regular monitoring activities, İKMUB conducts on-site monitoring and evaluation activities by visiting public administrations within a specific plan. In this context, personnel assigned by the Ministry carry out monitoring and evaluation studies by conducting interviews with managers and employees of the public administration, as well as conducting internal evaluations of the administration's internal control practices.

These on-site assessments are part of an investigative activity.

The assessments carried out by İKMUB indicate that a Financial Management and Control (FMCC) system is designed to support the achievement of the aims and objectives of public administration by ensuring effective risk management.

It identifies its existence. The assessments made within this scope include evaluating the compliance of public administrations with each public internal control standard, revealing the general state of the MYK system, and identifying control deficiencies.

The aim is to identify and report on the level of internal control maturity and to promote the dissemination of best practices. Evaluation activities are conducted to assess the design and functionality of the tools related to each standard within the administration, and as a result, to reach conclusions on each component individually and on the internal control system as a whole. The evaluation results are shared with public administrations, and recommendations are made for areas requiring improvement.

4.2.1. Planning On-Site Assessments

The on-site monitoring and evaluation plan for the following year, aimed at monitoring and evaluating the internal control systems of the designated public administrations, is approved by the Ministry by the end of December. If necessary, changes can be made to this plan during the year with the approval of the senior management.

During the plan's preparation phase, factors such as the results of regular monitoring activities and the internal control maturity levels of public administrations are primarily considered. The plan includes the public administrations to be subject to on-site monitoring and evaluation during the relevant year, the dates of the visits to these public administrations, and which Public Administration Management Unit (İKMUB) personnel will conduct the on-site visits. The public administrations to be subject to on-site monitoring and evaluation are listed below. When selecting administrators, factors such as regular monitoring results, changes in financial legislation, and changes in the organizational structures of institutions are taken into consideration.

If on-site monitoring activity is planned to be carried out by İKMUB; the purpose of the study to be conducted and The relevant public administration is informed in advance about the scope and the necessary institutional environment is established.

4.2.2. Conducting On-Site Assessments

The evaluation team, as part of their planned visit to the public administration, first meets with the head of the financial services unit. Following this, accompanied by the head of the financial services unit, they meet with the senior executive. The senior executive is informed about the purpose and scope of the study, how the process will contribute to the public administration's operations, the estimated duration, the work schedule, the activities to be carried out as a result of the evaluation, and how feedback will be provided to the public administration.



Following the senior management visit, an opening meeting is held. This meeting includes the unit heads and administrative staff who are planned to work together during the evaluation process. During this meeting, the administrative staff are introduced, and information is provided about the planned activities, expectations from public administration, and the reporting and procedures to be carried out as a result of the evaluation.

Following the executive visit and initial meeting, the evaluation team prepares a work plan outlining the individuals to be interviewed, the tools to be used, and the division of labor within the team. Initiating the work with executive approval is crucial to ensure high-level ownership, authorization, and monitoring.

IKMUB evaluates the internal control system of public administration using various tools during on-site monitoring and evaluation visits. These evaluations also contribute to assessing the internal control maturity level of public administration. IKMUB conducts these evaluations as follows:

- The Public Administration's Internal Control System Evaluation Report and, if applicable, self-evaluation workshops, questions
By reviewing the forms-surveys and working group reports,
- Taking into account internal audit reports, Court of Accounts reports and other relevant reports regarding public administration,
- By meeting with public administration employees individually,
- By evaluating the answers to the assessment questions included in the guide,
- By organizing focus group meetings in the risky areas it has identified,
- By examining documents such as plans, programs, and reports prepared in accordance with legislation that will enable the public administration to evaluate its internal control system.

It accomplishes.

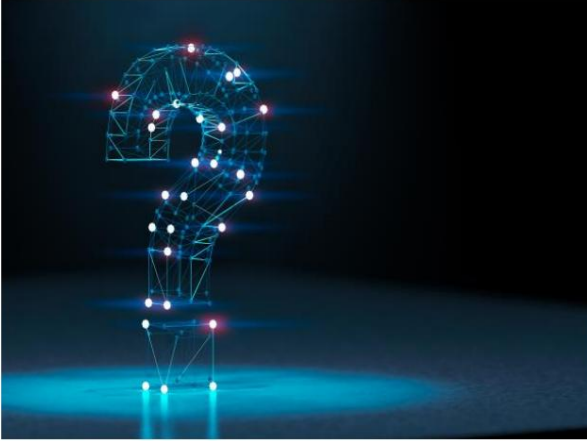
IKMUB may request and review certain documents prior to visiting public administrations when necessary.

The variety of documents may vary depending on the size and administrative structure of the relevant public administration.

The evaluation team also considers the following factors when conducting the evaluation:

- If the administration has determined, in its own assessments, that compliance with one of the public internal control standards has not been achieved, has it included in a document how compliance with this standard will be ensured and how the relevant component will be designed to function effectively? • Has the administration included in a document the results of the continuous monitoring and specific assessments it has carried out regarding internal control?
Has he reported it?
- The administration has evaluated its internal control system and documented issues related to internal control, taking corrective actions.
Has he determined it?
- The administration takes timely corrective actions to address control deficiencies and
Does it document it?

4.2.3. Answering and Evaluating On-Site Assessment Questions



One of the assessment tools of the Internal Control System within the administration is a set of questions designed to evaluate the functioning of the internal control system. The assessment questions are expected to be answered with yes/no, along with explanations for the answers given. The explanation section should be completed by directly referring to concrete practices in the current situation, providing evidence for the answers given.

Supporting documents should also be attached to the form. This will allow for the identification of shortcomings and the determination of suggestions for improvement during the evaluation process.

The form containing the evaluation questions is included in Appendix 1.

The assessment questions were prepared taking into account the five components of the Public Internal Control Standards, and these questions are included in the fifth section of the Guide. The questions reveal the expectations within the scope of the relevant internal control component.

The results obtained from analyzing the responses will be recorded in the forms attached hereto for each evaluation area. The internal control system will first be evaluated for each component separately using separate forms (Appendix 2), and then the entire system will be evaluated (Appendix 3).

4.2.4. On-site Evaluation Criteria and Rating

After conducting its planned reviews and interviews within the public administration and receiving answers to the evaluation questions, the evaluation team assigns a rating based on the information gathered. This rating considers the extent to which the responses provided by the administrations are supported by documentary evidence, and the consistency of the answers given to different questions. The continuity of applications is evaluated based on criteria such as ensuring effective use of communication channels, the presence of innovative practices in meeting general conditions, and the timeliness of the data and information provided.

After analyzing the information gathered from all evaluation activities, the evaluation team evaluates the data against standard criteria. The evaluation team reaches a conclusion based on this evaluation and shapes the evaluation report according to this rating.



Table 1: Rating Table

	Definition	Maturity Level	Format of the Evaluation Report
Developed Level	The administration's internal control system is designed, implemented, and monitored in accordance with adequate and financial regulations to achieve aims and objectives and minimize risks. Controls are carried out substantially through various means. Reporting can be automatically generated through management information systems. Compliance with Public Internal Control Standards is largely ensured. The internal control system provides reasonable assurance. While there are areas for improvement in the implementation of the internal control system, these issues do not hinder its effective operation. Corporate risks related to strategic aims and objectives, as well as operational risks related to activities and processes, are identified and assessed; control activities aimed at reducing risks to acceptable levels are defined; and their implementation is monitored and reported.	3	The administration's financial management and internal control system. It provides reasonable assurance, however, the Administrative Internal Control System Monitoring and Evaluation Report includes areas for improvement. The report also includes examples of best practices, encompassing concrete applications, to serve as models for other administrations.
To the development Open Level	In general, the internal control system of the administration involves risk management related to aims and objectives, evaluation of the effectiveness and adequacy of control activities, and accountability through a reporting system. The internal control system is designed and implemented in accordance with Public Internal Control Standards and financial legislation. However, there are control deficiencies and weaknesses in the operation of the internal control system that hinder its functioning. The current internal control system and reporting do not adequately assist the public administration in achieving its aims and objectives, managing risks, conducting sufficient control activities, and detecting or preventing erroneous practices encountered by the administration's managers or employees in a timely manner while performing their duties. The system will function effectively when the necessary measures are taken.	2	The evaluation report details the identified shortcomings and areas for improvement. Since control deficiencies are identified, the administration is requested to prepare a Corrective Action Plan. Progress made within the scope of the Corrective Action Plan is monitored by IKMUB.



	Definition	Maturity Level	Format of the Evaluation Report
Beginning Level	The design of the administration's internal control system enables the internal control system to function effectively. It does not provide this. Some controls are in place. Overall, compliance efforts with internal control standards are insufficient. Internal control practices are carried out not within the framework of a pre-prepared plan, but rather through the initiative of existing personnel. Due to the inadequate internal control system, it is not possible for administrative managers or employees to detect or prevent erroneous practices in a timely manner while performing their duties. Practices such as reporting and performance monitoring are still in their infancy.	1	According to the "Administrative Internal Control System Monitoring and Evaluation Report," if a Public Internal Control Standards Compliance Action Plan is not in place, the internal control center can be supported by the Public Internal Control Standards Compliance Unit (İKMUB) with training and guidance to initiate such work within the scope of its harmonization task. If a Public Internal Control Standards Compliance Action Plan is in place in the administration, the identified control deficiencies are included in the Administrative Internal Control System Monitoring and Evaluation Report. The administration's Corrective Action Plan for control deficiencies is then prepared. Preparation is requested. Progress made within the scope of the Corrective Action Plan is monitored by İKMUB.
Scope Female	There are fundamental weaknesses within the scope of internal control, and the current situation does not allow for an assessment. These include the absence of an established and operational internal control and risk management system, and a significant failure of the MYK (Financial Control and Assessment) systems to comply with financial regulations. Control activities are not interconnected. Information sharing and communication between units are limited. Because business processes are not defined, corporate decisions are based on individual preferences and initiatives. Financial reports are inadequate or unreliable. The required institutional documentation is insufficient or not prepared at all. The record-keeping, filing, and archiving system is neither comprehensive nor up-to-date. There is no system in place for reporting and monitoring.	0	As part of the internal control center's harmonization task, the Internal Control Center Management Unit (İKMUB) provides training and guidance to initiate the work. The fact that an internal control and risk management system has not been established within the administration means that a suitable environment for internal control monitoring and evaluation does not exist. (Administrative Internal Control System) This is included in the Monitoring and Evaluation Report.



The guide includes an appendix (Appendix 4) containing a template to illustrate the key elements expected to be included in the Administrative Internal Control System Monitoring and Evaluation Report. The aim is to provide a structure and content that allows users to access and compare data over time.

Based on its assessment rating, the evaluation team may request public administrations to prepare Corrective Action Plans. These plans should include activities to address the identified shortcomings and the expected outcomes upon completion of these activities.

When preparing a Corrective Action Plan, public administrations should first investigate the root causes of the identified control deficiencies. They can utilize findings from internal audit reports and Court of Accounts reports in this process. Public administrations should also consider alternative control methods and cost-benefit analyses. The control deficiencies...
The amount of resources needed to address this issue is also taken into account during planning.

Information regarding the Corrective Action Plan prepared by the administration and related developments/work will be provided to IKMUB. Information will be provided. The template for the Corrective Action Plan is included in Appendix 5.

4.2.5. Reporting of On-Site Evaluation Activity Results

Feedback to public administrations for the purpose of improving their internal control systems and practices. Providing this information is the most important goal of monitoring and evaluation activities.

In this context, the evaluation team reports the findings from on-site monitoring and evaluations, as well as the ratings reached in light of the questions included in the evaluation topics, using templates, a sample of which is included in the appendix.

The assessment report is prepared after the completion of on-site visits and the review of supporting documents, and is sent to the public administration. The public administration is expected to respond to the recommendations in the report **within one month** . If the report concludes that a Corrective Action Plan should be prepared, the public administration is expected to submit a Corrective Action Plan within **two months** .



In this context, the administration is given **up to one year** to implement the actions included in the Corrective Action Plan aimed at addressing control deficiencies . If, during the evaluation to be conducted by the IKMUB (Inspection and Control Board), it is determined that the administration has not taken the necessary measures to implement the actions related to the Corrective Action Plan it has prepared, the results of the evaluation are reported to the Minister of Treasury and Finance.



4.3. CONSOLIDATED INTERNAL CONTROL SYSTEM MONITORING AND EVALUATION REPORT TO BE PREPARED BY İKMUB

Within the scope of its duties, İKMUB evaluates the work done to improve the internal control system in public administrations, assessing the compliance of internal control systems of public administrations with determined methods and standards, monitoring their implementation, preparing institutional and consolidated reports, and making recommendations. These evaluations contribute to İKMUB's reporting function. As part of its internal control system monitoring and evaluation activities, İKMUB...

- Action Plans for Compliance with Public Internal Control Standards by public administrations,
- Internal control system evaluations approved and submitted by senior executives of public administrations. reports,
- Regulations of public administrations regarding internal control and preliminary financial control,
- Results of the on-site evaluation activity

It takes as its basis.

Within this framework, **an Internal Control System Monitoring and Evaluation Report** is prepared to annually assess the functioning of the internal control system in public administrations, determine the current state of internal control practices in our country based on the evaluation results, and identify the steps that the Internal Control System Monitoring and Evaluation Board (İKMUB) should take to improve the system. This report is submitted by İKMUB to the Senior Executive of the Ministry of Treasury and Finance and to the Minister of Treasury and Finance. The approved report is published on the Ministry's website for public disclosure. If the report contains matters related to defense, security, and intelligence, the opinions of the relevant public administrations are obtained before making a public statement.

4.4. MONITORING AND EVALUATION ACTIVITIES TO BE CARRIED OUT BY PUBLIC ADMINISTRATIONS

Public administrations monitor and annually evaluate the effectiveness of their internal control systems. Based on the results of this evaluation... Internal control system evaluation reports are prepared and published by the administrations.

The primary responsibility for monitoring the functioning of the financial management and internal control systems of administrations rests with the senior executive. The senior executive fulfills this responsibility through spending authorities, the financial services unit, and internal auditors. Each year, the senior executive declares that they have fulfilled these responsibilities and that their administration's internal control system provides reasonable assurance by signing the Internal Control Assurance Statement included in the Annual Activity Report. In this context, the senior executive considers the annual activity reports submitted by the spending units, internal and external audit reports, the annual internal control system evaluation report prepared annually by the administration's Financial Services Directorate, and any other special evaluation reports, if applicable.

SGBs (State Control Boards) are responsible, under Law No. 5018 and related legislation, for conducting studies to establish, implement, and develop internal control systems in administrations and reporting the results to senior management.

SGBs conduct annual monitoring and evaluation of their administrations' internal control systems using tools such as working groups, workshops, checklists, self-assessment surveys, and questionnaires, and report the results to senior management.

Accordingly, SGB managers sign the Internal Control Assurance Statement included in the Annual Report each year, indicating that internal control processes are implemented and monitored within their administrations and that the necessary reports are submitted to senior management.



Spending authorities have a continuous monitoring responsibility to ensure the establishment and effective operation of an internal control system within their units. To this end, spending authorities continuously monitor the functioning of internal control, provide the necessary information to the SGB (State Audit Board) regarding the evaluation of internal control, and ensure the application of evaluation methods. Furthermore, they ensure that measures are taken regarding the recommendations included in internal and external audit reports. Spending authorities sign and submit the internal control assurance statement to senior management every year.

The internal audit unit evaluates the internal control system within the scope of its advisory and assurance function, and Internal audit reports include findings regarding deficiencies in internal controls.

The results of monitoring and evaluation activities provide evidence for the internal control assurance statement signed by senior management and spending authorities.

Public administrations can conduct monitoring and evaluation activities using the questions included in the appendix to the monitoring section of the Public Internal Control Guide, or by using the evaluation questions in this guide, or they can develop their own specific monitoring and evaluation tools.

5- ON-SITE EVALUATION TOPICS

The on-site assessment questions included under this heading are based on the five components of the Public Internal Control Standards. It has been prepared within this scope.

Public Internal Control Standards outline the fundamental management principles that administrations should consider in establishing, monitoring, and evaluating their internal control systems, and aim to establish and implement a consistent, comprehensive, and standardized control system in all public administrations. Based on international standards and best practices, the Public Internal Control Standards are general in nature, designed to ensure that internal control is applicable in all public administrations, taking into account the components of control environment, risk assessment, control activities, information and communication, and monitoring.

5.1. CONTROL ENVIRONMENT

The control environment forms the foundation of an internal control system. This control environment must encompass the essential elements necessary for establishing an internal control system. Furthermore, the quality of the internal control system primarily depends on the structure and functioning of the control environment.

5.1.1. Honesty and Commitment to Ethical Values

Administrative managers must set an example for all administrative staff, both through their words and actions, regarding adherence to standards of honesty and ethical values. In this context, it is important for all administrative managers and employees to receive awareness training on honesty and ethical standards. This ensures they are aware of behaviors that violate these standards.

Questions

1. Are standards of honesty and adherence to ethical values known and applied within your administration?
2. Have your administration established standards of integrity and ethics specific to its services?
3. What procedures are applied when the standards of honesty and adherence to ethical values are not met?
4. In your administration, the Law No. 5176 on the Establishment of the Public Officials Ethics Board and Amendments to Certain Laws, the Regulation on the Principles of Ethical Conduct and Application Procedures for Public Officials published in the Official Gazette dated April 13, 2005, and numbered 25785, and the Public Officials Ethics Guide are the basic principles.



Has awareness training been provided to all administrative managers and employees? How often are these trainings repeated?

5. Are surveys, interviews, or similar methods used to measure the awareness of administrative managers and employees regarding standards of honesty and commitment to ethical values? How frequently are these studies repeated in your administration?
6. Identify examples of best practices at the corporate level regarding Standards of Integrity and Commitment to Ethical Values.
Is there any ongoing work to bring these together? Give examples of best practices in the organization.
7. Are managers and employees informed about legal regulations regarding the consequences of dishonest and unethical behavior?

5.1.2. Corporate Roles and Responsibilities

The organizational structure of the administration should be designed to ensure that its core functions are performed in accordance with institutional aims and objectives and budgetary resources. Within this framework, it is checked whether the hierarchical structure created ensures an effective distribution of roles and responsibilities in achieving the administration's aims and objectives. Furthermore, the scope of delegation of authority and its potential consequences are examined, taking into account the principle of separation of duties within the internal control system.

Questions

Corporate Structure

8. Is your administration familiar with Public Internal Control Standards?
9. Are there any initiatives within your administration to increase awareness and ownership among managers and staff regarding the internal control system and its functioning?
10. Is the administration's organizational chart consistent with the distribution of authority and responsibilities?
11. The duties, responsibilities, aims, and objectives of administrative staff are defined annually and communicated to the employees.
Is it being shared?
12. Are there areas in your administration where a task needs to be performed by more than one unit? If yes, do you encounter problems such as conflicts of duty? 13. Are there coordination problems in your administration arising from similar tasks being performed by different units?
Is it happening?
14. Are sensitive tasks and related procedures clearly defined within your administration?
15. To ensure that administrative tasks are carried out without interruption in units with sensitive responsibilities.
Is a continuation plan being made?
16. The organizational structure is organized in order to ensure effectiveness in fulfilling the aims and objectives of the administration.
Is it being reviewed as such?
17. Establish a standard in your administration regarding the timeframes and methods for services provided directly to citizens.
Has it been improved?
18. Does your administration have appropriate mechanisms (surveys, face-to-face interviews, meetings, electronic applications, etc.) through which personnel and those receiving services from your administration can report their evaluations, suggestions, and problems? If your answer is yes, are these mechanisms being used effectively?

Hierarchical Structure

19. Is the hierarchical structure of the administration effective in the fulfillment of authority and responsibilities?
20. Have the signature and approval authorities been determined in the workflow processes within your unit?



21. Does the hierarchical structure of the administration ensure accountability?

Delegation of Authority

22. Are the principles for delegations of authority to be made within your administration determined in writing?

23. Have minimum requirements (knowledge, skills, and experience) been determined for personnel to whom authority will be delegated within your administration?

24. In your administration, personnel to whom authority has been delegated shall be subject to periodic checks regarding the use of that authority.

Is there a regulation regarding reporting to the transferor?

25. Is the principle of separation of duties taken into account when delegating authority?

26. When delegating authority, the limits of the delegated authority and responsibilities are clearly defined by the administration.

Is it?

27. Analysis of potential risks (disruption in the performance of duties, etc.) in case of delegation of authority.

Is it being done?

5.1.3. Ensuring Accountability

Accountability of administrative managers and employees within the scope of their duties and responsibilities is essential. For this purpose... Firstly, the duties and responsibilities of the administration's managers and employees are clearly defined annually. Furthermore, promotions within the administration are aimed at being carried out transparently, based on clearly defined criteria that include employees' educational background, professional competence, and performance. The administration's aims, objectives, indicators, activities, and implementation results are periodically reported to the relevant authorities within the framework of accountability, using the tools specified in the relevant legislation (activity reports, budget performance reports, etc.).

Questions

Management Accountability Mechanism and the Responsibility of Senior Executives

28. Accountability mechanisms at all levels of administration for the achievement of aims and objectives.

Has it been created?

29. Senior managers are responsible for establishing and implementing internal control systems in the units under their supervision.

Is it monitoring and evaluating its development?

30. Does the reasonable assurance given by senior management regarding the internal control system include internal control assurance statements, internal control system evaluation reports, external and internal audit reports, etc.?

Responsibilities of Unit Managers

31. Do unit managers monitor the progress of unit aims and objectives?

32. Is the status and performance indicators of programs, projects, and activities within the unit's area of responsibility being monitored?

What process is followed when activities and projects cannot be completed during the year?

33. All resources allocated to the unit (human resources, financial resources, tangible assets, etc.) must be used effectively and economically.

And are assessments being made regarding its efficient use?

Accountability in Human Resources Management

34. Promotion criteria (educational background, professional qualifications, and performance metrics) are clearly defined.

Is it defined?



35. Are the tasks and responsibilities assigned to administrative staff consistent with the aims and objectives of the administration?
Are these tasks and responsibilities used at least once a year in evaluating the performance of the personnel?
Is it?
36. Has your administration conducted a job analysis to identify units with excessive workloads? If your answer is yes, then what is the problem with excessive workload?
Are operational tasks being disrupted due to the workload?
37. Measures to lighten the workload of personnel with heavy workloads (rework efficiency)
Are measures such as distribution, provision of additional personnel, etc., being taken into consideration?
38. Risks related to human resources management when identifying corporate and operational risks in your administration.
Is it being taken into consideration?

5.1.4. Human Resources Management Practices

Public administration aims to recruit, professionally train, and assign competent personnel to the most suitable positions. First, the competencies necessary for achieving the administration's aims and objectives are defined, and the adequacy of existing personnel is analyzed accordingly. To address any deficiencies identified in this analysis, training is provided to existing personnel and/or new personnel are hired. Furthermore, it is necessary to maintain the motivation of existing personnel and to plan annual in-service training based on emerging needs.

Questions

Personnel Recruitment, Training and Distribution

39. The administration's recruitment criteria ensure that the requirements of institutional duties and responsibilities are met.
Is it defined in a way that will provide this?
40. Is the training and professional competence of the current personnel sufficient to achieve the administration's aims and objectives? Have the competencies required by the administration's aims and objectives been compared with the competencies of the current personnel to identify areas requiring development? Is the personnel training period, training schedule, and content sufficient to meet the administration's needs?
41. Are regular surveys conducted with administrative staff to prepare an in-service training plan addressing their needs? Are the requests of administrative managers and employees taken into consideration when preparing the in-service training plan?
42. Are there any review studies being conducted to improve the human resources management process?
43. Matters related to human resources management should be included in activity reports and internal and external audit reports.
Is it being given?
44. When significant changes occur in some units within your administration, you inform other units about these changes.
Are training programs being organized for this purpose?
45. Budget information and statistics for training programs for administrative staff are regularly maintained, and
Is it being monitored?

Ensuring Employee Motivation

46. Does the administration undertake any initiatives to increase employee motivation? Give examples.
47. A suitable working environment to enhance the competencies of personnel and ensure their continuous development.
Is it provided?
48. Are administrative staff given the opportunity to work in other units in line with their wishes and skills? Are the effects of these changes on unit performance evaluated?



Individual Performance Management

49. The individual performance of personnel within the scope of their job descriptions is measured and the results are reported.
Is it being monitored?
50. To measure effectiveness in staff allocation, staff members are assigned to the units where they can be most effective.
Are they being analyzed for non-compliance?
51. Are staff transfers considered based on individual performance results?

5.2. RISK MANAGEMENT

Administrations define their aims and objectives in their strategic plans and carry out activities and projects in line with these aims and objectives. While achieving these aims and objectives, they must identify risks that may arise from internal and external factors in advance and take the necessary precautions. Within the scope of risk assessment studies in the administration, a plan should be developed on how these risks will be managed. Furthermore, the impact of significant changes on the administration's aims and objectives should also be evaluated by the administration.

5.2.1. Defining Corporate Aims and Objectives

Public administrations define their institutional aims and objectives in strategic plans and performance programs in line with top-level policy documents. These aims are determined by considering the demands of the target audience and institutional priorities. The administration sets aims and objectives both at the strategic level and for its operational activities. Establishing a connection with the budget is crucial in achieving these aims and objectives. Furthermore, compliance with defined legal obligations and the achievement of aims and objectives must be reported accurately and reliably to both internal and external stakeholders.

Strategic Planning

Strategic planning is a crucial element in public financial management, ensuring fiscal discipline, accountability, and efficiency in resource utilization. The concept of strategic planning in the public sector was established with Law No. 5018. Article 3 of this law defines a strategic plan as "a plan that includes the medium and long-term objectives, fundamental principles and policies, targets and priorities, performance indicators, methods to achieve these, and resource allocation of public administrations."

Public administrations, in accordance with Article 9 of Law No. 5018 and other relevant legislation, prepare strategic plans in line with top-level policy documents to define their future mission and vision, establish strategic objectives and measurable targets, measure their performance according to predetermined indicators, and monitor and evaluate the process. Since strategic planning is a process that concerns senior management and all employees, the involvement of all administrative personnel is necessary.

Questions

52. Does your administration have sufficient number and quality of personnel to prepare strategic plans?
53. The senior executive stated that they adopted a strategic planning approach to ensure corporate ownership.
Does it share this with its employees?
54. Is your administration's strategic plan prepared in accordance with top-level policy documents and relevant legislation?
55. Are spending units actively participating in the preparation of the strategic plan?
56. When determining the objectives included in the strategic plan, is care taken to ensure that they are directly related to the purpose?
57. Do the strategic aims and objectives reflect the needs, priorities, and financial situation of your administration?



58. Your administration's senior management is directly involved in the process of determining priority strategic aims and objectives.

Is he/she receiving it?

59. Are the administration's managers and employees informed about the administration's strategic plan? 60. Is

your administration's mission and vision communicated to personnel through various means?

61. Strategic considerations in decisions to be taken, regulations to be made and related implementations to be made by the administration.

Is the plan aligned with its aims and objectives?

62. Performance in achieving the objectives defined in the strategic plan is measured, monitored, and regularly reviewed.

Is it being evaluated?

63. Is senior management directly involved in the monitoring and evaluation process of the strategic plan?

64. Does your administration have a data recording system for monitoring and evaluating the strategic plan?

65. When defining corporate aims and objectives, was a distinction made between strategic and operational goals?

66. The aims and objectives determined by the administration are specific, measurable, achievable, relevant, and time-bound (SMART).

Is it?

67. Specific targets have been set by spending units in order to achieve institutional aims and objectives.

Is it?

68. In determining corporate aims and objectives, has a cost analysis been conducted for the resources to be used for new activities in addition to existing policies?

69. The achievement of the administration's aims and objectives together with budget estimates and actual results.

Is it being evaluated?

70. What level of deviation from corporate aims and objectives is acceptable (risk tolerance level)?

Has it been determined? Has this risk tolerance level been communicated to managers and employees?

Programming

Public administrations establish the link between the goals they set in their strategic plans and the resources they need to achieve them through performance programs.

Performance programs outline the objectives of administrations for a given program period and the measures they will take to achieve those objectives. It is prepared to include the activities to be carried out, the resource requirements for these activities, and the performance indicators.

In accordance with Article 9 of Law No. 5018, public administrations prepare their budgets in a manner consistent with the development plan, the Presidential program, the medium-term program, the Presidential annual program, strategic plans, and program structure, and based on performance.

Administrations prepare performance programs in accordance with the principles set forth in the Program Budget Guide, using program objectives, key indicators, sub-program targets, and performance indicators determined in collaboration with the Strategy and Budget Presidency. Furthermore, since the analytical budget classification has been revised to align with the program classification, public administrations within the central government prepare their budgets in accordance with the program classification.

Questions

71. Does your administration have a performance program that is aligned with the strategic plan?

72. Is your administration's performance program prepared in accordance with the relevant legislation?

73. Are the sub-program objectives of your administration determined in an output or results-oriented manner?

74. Efforts to ensure the implementation of activities in the performance program within your administration.

Is it being done?



75. Does the spending authority of the spending unit responsible for the objective ensure the monitoring of sub-program objectives and related performance indicators and risks?
76. Activities included in the performance program and performance indicators to be implemented by the relevant unit.
Is this known by the staff?
77. Have measurable performance indicators been established for non-measurable strategic objectives?
78. Tasks and responsibilities related to the functioning of the performance program monitoring and evaluation process in your administration.
Have the responsibilities been defined?

Budget Preparation and Implementation Process

With the change in the understanding of public financial management brought about by Law No. 5018, effectiveness, economy, efficiency, and financial efficiency have become key considerations.

In line with the principles of transparency and accountability, a performance-based program budgeting system has been adopted.

The budget process essentially consists of the stages of budget preparation and implementation. Administrations
They prepare their budgets in accordance with their strategic plans and on a performance-based approach, in order to create a more transparent and accountable financial management system, using a performance-based program budgeting approach.

Public administrations shall comply with the provisions of Law No. 5018 in the preparation, implementation, and control of budgets.
They are obliged to comply.

Questions

79. Does your administration comply with the deadlines stipulated by the relevant legislation in the budget preparation process?
80. Is your administration undertaking any work towards a participatory budgeting approach that includes external stakeholders?
81. Is your administration's budget proposal consistent with the aims and objectives in the overarching policy documents (such as the Development Plan, Medium-Term Program, and Annual Program), and with the indicators in your administration's strategic plan and performance program, which must be prepared in accordance with these documents?
82. In preparing your administration's budget proposals, are the services provided by each unit reviewed to identify services that are unnecessary, not a priority, or are redundant?
83. Is your administration's budget proposal prepared in a way that takes into account priority concrete needs, conducts the necessary studies to keep the cost of services at the lowest possible level, and reviews existing spending areas to eliminate inefficient expenditures?
84. Compliance with the requirements of financial management and the provisions of the relevant legislation is ensured during the budget implementation process.
Is it?
85. Is compliance with the Detailed Expenditure Programme (AHP) and Detailed Financing Programme (AFP) observed in the planning of services and activities?
86. The effective distribution and use of resources in accordance with allocated funds are monitored.
Is it?
87. Budget procedures are reviewed regularly to analyze the appropriateness and financial status of the applications.
Is it being reviewed and evaluated?
88. Is an assessment conducted to determine whether budget realizations align with the sub-program objectives included in the performance programs? If so, are any deviations reported to senior management?
89. Monitoring of tasks and services included in the budget and performance program but not yet completed.
Is it being done?
90. The aims and objectives included in the administration's strategic plan and performance program, and their achievements.
Are management information systems used in the periodic reporting to senior management?



Analysis of Budget Expenditures

Public administrations use the funds allocated to them through their administrative budgets to achieve their institutional aims and objectives in accordance with expenditure legislation. Expenditures from budgets can only be made with the authorization of the spending authority. This is possible by issuing a spending instruction.

Upon receiving a spending instruction, implementing officers carry out the tasks of executing the work, purchasing goods or services, completing the receipt procedures, documenting the process, and preparing the necessary documents for payment. The realization of expenditures is completed when the payment order document, prepared by the designated official appointed by the spending authorities, is signed by the spending authority and the amount is paid to the rightful recipient. If the expenditure transaction in question is subject to prior financial control, the payment order document must be subject to prior financial control before being signed by the spending authority. It is sent to the services unit and subjected to preliminary financial control.

Questions

91. Is the administrative staff sufficiently familiar with the expenditure process and the relevant legislation?
92. Personnel should be aware of their general responsibilities regarding the expenditure process and the scope of their authority.
Are measures being taken to ensure that they are aware of this?
93. To avoid encountering risks such as errors, omissions, or inaccuracies in your administration, and to ensure the successful execution of financial decisions and transactions.
Is the principle of separation of duties applied in this process?
94. Do spending units have written procedures in place regarding financial decisions and transactions?
Are the procedures checked by unit managers?
95. Financial decisions and transactions in spending units ensure the effective, economical, and efficient use of resources.
Is it being checked in this regard?
96. When delegating spending authority, are the terms and conditions of the delegation of authority, as specified in writing, being complied with?
97. Are financial decisions and transactions specified in the Procedures and Principles Regarding Internal Control and Preliminary Financial Control subject to preliminary financial control by the financial services unit? Are financial decisions and transactions other than those specified in the Procedures and Principles Regarding Internal Control and Preliminary Financial Control subject to preliminary financial control by the financial services unit?
98. In preliminary financial control procedures, the control processes specified in the Procedures and Principles Regarding Internal Control and Preliminary Financial Control are applied.
Are the procedures and deadlines being followed?
99. Regarding Article 28 of the Procedures and Principles on Internal Control and Preliminary Financial Control, are there any transactions carried out by spending authorities despite a lack of approval from the preliminary financial control? If your answer is yes, are records of these transactions kept and reported to the senior management on a monthly basis?
100. When determining the financial decisions and transactions to be subject to preliminary financial control by the financial services unit, are the Public Internal Control Standards and related general requirements taken into consideration?
101. Are your administration's expenditure realizations in line with the aims and objectives determined by the strategic plan and performance program?
Is its suitability regularly assessed?
102. Your administration's assets and accounting records are regularly compared to identify discrepancies.
Is it?



5.2.2. Identification and Management of Risks

Identifying corporate risks is a comprehensive process that assesses the potential impact of internal and external risks on corporate aims and objectives. Risk assessment is conducted both at the strategic level, encompassing the entire administration, and at the level of individual sub-units. Risk analysis calculates the probability and impact of corporate risks, assigning a risk score and classifying risks according to their severity. The potential negative impacts of risks on achieving corporate aims and objectives are analyzed, and responses are given using one of the following methods: acknowledging, controlling, delegating, or avoiding risks.

Questions

103. Has a risk analysis and management methodology been established in your administration?
104. Have the risks been identified both at the strategic level and at the level of each spending unit and sub-unit?
105. In identifying risks, internal and external risks and their impact on achieving corporate goals and objectives should be considered.
Has the impact at this level been taken into consideration?
106. Has a Risk Strategy Document been prepared in your administration, approved by the senior management, and communicated to all managers and employees?
107. Is the Risk Strategy Document prepared every three years and revised annually? Risk Strategy
Does the document include the duties and responsibilities?
108. Administrative risk coordinator and unit risk coordinators to manage risk management activities in your administration.
Has it been determined?
109. A corporate risk map was prepared, the probability and impact of the identified risks were determined, and corporate risks were identified.
Are they classified according to their priorities?
110. Identifying and monitoring key/critical risks that could directly and significantly impact corporate objectives.
Is it being done?
111. Are corporate risks grouped as internal and external risks, and as economic, social, cultural, technological, or political risks?
112. Does your administration have software that records the risks identified?
113. Are artificial intelligence techniques used in risk analysis?
114. Risk management processes; the administration's strategic planning, performance program and activity report preparation.
Is it being carried out as part of the processes and accountability system?
115. Are risk management activities carried out regularly? Do the teams assigned for this purpose also follow other processes such as preparing strategic plans, performance programs, and activity reports, and actively participate in meetings?
116. Risk assessment practices require the experience and expertise of specialists working in units directly involved in risky activities.
Has it been prepared using participatory methods, drawing on their accumulated knowledge?
117. In order to review the risk management process, are risk management processes systematically monitored and evaluated, and are the results reported? Are the annually determined risk records checked (monthly-quarterly-annually) and reported to senior management?
118. In the process of monitoring and evaluating risk records for the purpose of reviewing risks, have significant changes in overarching policy documents and public expectations, as well as findings in internal and external audit reports, been taken into account?
119. Have the necessary awareness trainings been provided to administrative managers and employees regarding the fact that risk management processes are an integral part of administrative activities? Are managers and employees aware of their duties and responsibilities regarding risk management?



120. Including responses to risks that need to be managed by the administration (accepting, controlling, (to transfer, to avoid) Has a Risk Action Plan been prepared?
121. Is a cost-benefit analysis conducted in determining responses to risks?
122. Do the tasks and responsibilities related to the management and control of risks include definitions in the Risk Action Plans?
123. The Risk Action Plan specifically includes measures aimed at reducing the probability and impact of key/critical risks.
Has it been received?
124. Are the current controls in risk management sufficient to address the significant changes that have occurred?
125. Coordination work has been carried out regarding the risks associated with joint programs conducted with other administrations.
Is it?
126. In order to share experiences within the administration, risk management studies carried out within the administration are evaluated and
Are best practice examples that can serve as models for all units being identified and shared with the entire administration?
Furthermore, are frequently encountered errors and points to be considered in this context being communicated to all units?
127. Within the framework of risk management, has a mechanism been established through which employees can directly report risks they
encounter within their duties and responsibilities to senior management?
128. Does the risk management process provide sufficient assurance for administrative activities? Are new measures needed? Are measures
being taken regarding the issues mentioned in internal and external audit reports?

5.2.3. The Impact of Significant Changes

The administration identifies and evaluates significant changes that will substantially affect the achievement of organizational aims and objectives and the internal control system. Significant changes may stem from external factors such as economic, physical environmental, or regulatory changes, or from internal factors such as organizational structure or management changes. Administration management should establish early warning systems to identify new risks that will have significant impacts on the administration. Control systems that identify and provide information about these changes are used by administration management. The analysis of significant risks by administrations should include the probability of these risks occurring, the potential impact of these risks on the aims and objectives of the administration, and the degree to which the risk can be managed.

Questions

129. A mechanism for identifying and monitoring risks arising from significant changes in your administration, such as fundamental
legislative changes and substantial differences in the economic and physical environment.
Is it available?
130. Corporate goals and objectives by assessing the probability and impact of risks arising from significant changes.
Has its potential impact been analyzed?
131. Mechanisms for responding to risks arising from significant changes, for governance stakeholders.
Does it meet their expectations?
132. Is the impact of significant changes, such as restructuring, the establishment of new units, or substantial changes to the existing unit
structure, on the internal control system assessed by the administration? Is the impact of changes in managerial perspective due to
changes in the management structure on the internal control system examined? Is it necessary to review and modify the internal
control system?
133. Control and early warning systems to identify risks that could significantly affect administrative operations in advance.
Are there mechanisms in place? If your answer is yes, then these control mechanisms address the risk.
Is it sufficient for management?



5.3. CONTROL ACTIVITIES

Control activities are activities aimed at eliminating or reducing risks to the achievement of corporate aims and objectives. Control activities include information technology and are primarily aimed at responding to risks to the internal control system.

5.3.1. Selection and Evaluation of Control Activities

Control activities for critical processes identified as a result of corporate risk management are determined by management. This includes control activities for both operational and managerial activities. It is important to ensure diversity in control activities and that these activities cover different management levels. The effectiveness of control activities should be monitored and evaluated at regular intervals. Finally, an analysis is conducted to determine whether the principle of separation of duties is being applied by management, and if non-application is identified, additional control activities are implemented.

Questions

Corporate Control Activities

134. Are control activities determined in your administration in line with risk assessment studies?
Give examples of the control activities implemented.
135. Are the implemented control activities documented in process maps and guidelines?
136. Operational units that include the main service units for achieving the aims and objectives of the administration.
Have control activities been established (related to the processes)?
137. Regarding the administration's management and auxiliary services such as budgeting, investment, public procurement, and human resources.
Have control mechanisms been established?
138. Has a cost-benefit analysis been conducted for the allocation of resources to control activities?

Critical Processes

139. Control activities for critical processes and risks by reviewing risk maps and corporate guidelines.
Has it been created?

Diversity of Control Activities

140. Is there a variety of control activities (directive, preventive, detection, corrective controls)? 141. In addition to manually performed controls, does your administration also utilize automated controls performed using computer technologies?

The Relationship Between Evaluation of Control Activities and Risk Management

142. A system has been established in which control activities are regularly monitored in relation to the risk they relate to.
manager?
143. The functionality and effectiveness of control activities carried out for the risks included in the risk records.
Is it being analyzed in terms of elimination or reduction?
144. Within the scope of risk assessment studies in your administration, are the control activities reviewed periodically? If yes, how often is this done? Is there a system in place for this?



Separation of Duties

145. The duties specified in Article 15 of the Procedures and Principles Regarding Internal Control and Preliminary Financial Control in your Administration.
Is the principle of separation being observed?
146. Are there any situations in your administration where the principle of separation of duties is difficult or impossible to apply due to staff shortages or the nature of the work? If so, what alternative control methods are used?
147. Within the scope of your administration's responsibilities, have any internal or external audit reports included any findings regarding the separation of duties?

Continuity of Operations

148. Is staff backup effectively implemented in your administration?
149. In your administration, to ensure continuity of operations, are the job-related process and other documents of departing personnel provided to newly appointed personnel?

5.3.2. Control Activities Related to Technology Activities

Technology control activities oversee technological infrastructure, information security management, and processes related to the procurement, operation, and maintenance of technology. Information technology access rights are regularly checked, and systems, applications, and physical equipment are reviewed. Automated controls designed within the internal control system ensure better operation. Backup and recovery procedures and emergency action plans should be prepared to address identified risks to ensure the continuity of information technology.

Questions

Technological Infrastructure

150. Has your administration developed controls to ensure the confidentiality, integrity, and accessibility of the technological infrastructure used? Please explain.
151. How do the automated controls identified within the scope of control activities support organizational processes? Give examples. Is the technical infrastructure provided for the automated controls implemented in your administration?

Access Controls

152. Have physical and electronic access controls been established to protect against internal and external threats?
Are the access controls aligned with the duties and responsibilities?
153. How often are access controls updated to reflect changes in authority and responsibilities?
154. Control of processes related to the acquisition, development, and maintenance of information technologies.
Have the activities been established?

Information Technology Security

155. Have backup and recovery procedures been established to protect corporate data?
156. Physical damage or unwanted attacks that may occur against information technologies.
Have control measures been put in place to address this possibility?
157. Have significant risks related to ensuring information technology continuity been identified and action plans prepared to address them? For example, are there action plans in place to ensure data security in cases such as data loss or the departure of responsible IT personnel?



158. Existing information technology policies, user rights and emergency action plans are taken into consideration.

Are regulations sufficient to ensure technology security?

159. Has your administration prepared a Business Continuity Action Plan? Within the framework of this plan, have the essential activities that must continue in your administration in the event of an emergency been identified, and have measures been taken to ensure that these activities continue without interruption?

5.3.3. Implementation of Control Activities

Control activities are designed to reduce identified risks to an acceptable level through prevention or mitigation. The authority and responsibilities related to these activities, as well as the timing of the control activities, must be specified in writing. Control activities should be reviewed regularly, and the person responsible for the control activity should intervene in their implementation when necessary.

Questions

Putting Authorities and Responsibilities in Writing

160. The authority and responsibilities (manager or other designated personnel) regarding the specified control activities shall be stated in writing.

Has it been created as such?

161. Has the timeframe for carrying out additional control activities been determined?

162. Have the expected objectives of the control activities been defined?

163. Are control activities included in corporate policies and procedures?

164. Have the potential effects of significant changes on control activities been assessed?

Review of Control Activity Practices

165. How often do administrative managers check whether control activities are carried out on time by the responsible personnel?

166. Which methods are used (by those responsible for control activities) when reviewing control activities by managers?

Which methods (interviews, on-site inspections, etc.) are used?

167. Do those responsible for control activities review the results of their activities? Does the person responsible for control activities have the authority to intervene in the activities when necessary during their execution? Give an example.

168. How are corrective actions implemented as a result of the review of control activities? What measures are taken when errors, delays, or negligence are identified during the review? Example

Give me the data.

169. Are management-conducted audit activity reviews reported?

5.4. INFORMATION AND COMMUNICATION

For an administration to have a sound governance structure and for its institutional decision-making processes to function properly, administrative managers need to have accurate and reliable information about the administration. In the administration... Establishing effective information and communication systems is crucial for achieving organizational goals and objectives.

5.4.1. Internal Communication

Internal communication structure is crucial for achieving the aims and objectives of the administration. In this context, the administration... Employees' awareness of corporate goals and objectives, as well as work done in other departments, will prevent conflicts of responsibility and authority. The administration's reporting structure will ensure that accurate information is conveyed to senior management.



Implementing information security policies requires, in particular, eliminating internal threats within the administration.

For this purpose, ensuring that administrative staff are knowledgeable about information security measures will reduce the risk of errors and negligence among employees regarding information security. Furthermore, information technologies need to be regularly monitored and their performance evaluated by managers.

Questions

170. Does your administration have an effective internal communication system encompassing both horizontal and vertical communication, whether written, electronic, or oral?
manager?
171. Established standards covering the recording, classification, preservation and access to the administration's business and transactions.
Is an appropriate record-keeping, filing, archiving, and documentation system in place?
172. Have there been any disruptions in your administration in recent years due to communication errors? If the answer is yes...
Have any precautions been taken to avoid encountering a similar problem again?
173. The opinions, assessments, and suggestions of administrative employees on all matters shall be submitted directly to the senior management and
Is there an alternative communication channel he can use to contact his assistants?
174. Does the senior management obtain accurate and reliable information from the management managers and employees in accordance with
reporting principles?
175. Have information security objectives been defined?
176. Are information security objectives being monitored by management?
177. Do administrative staff report internal control deficiencies and other issues that may pose risks to senior management in a timely manner? Are
reports, complaints, etc., regularly communicated to senior management by administrative staff?
178. Does the administration have an information security policy document and action plan? 179. Are
information security training/seminars organized for administration employees? These types of training/seminars...
How often does it occur?
180. Is there a situation in your administration that threatens IT security? What are the administration's information security deficiencies and...?
Is there a security risk?
181. Statistics and IT support requests related to the IT system are regularly monitored for the purpose of improving the system.
Is it being done?
182. Have employees been adequately informed about the mechanisms for reporting and filing complaints and their consequences?
183. Are the identities of those who report and complain kept confidential, and are they provided with adequate protection?

5.4.2. External Communication

The primary objective of public administration is to provide quality services in line with the expectations of its target audience, within the scope of its defined authority and responsibilities. Understanding and analyzing the expectations of the target audience from your administration is crucial. Similarly, managing citizens' perceptions of administrative services through the use of appropriate media communication tools affects the administration's public image. Furthermore, the accuracy and reliability of information and reports received from external stakeholders must be analyzed by the administration.

Questions

184. Is a regular flow of data provided for the administration's communication with external stakeholders?
185. Is the feedback received regarding external communication evaluated by the administration? Is this evaluation...?
Are the results used in developing future communication strategies?



5.4.3. Information Management

Within the framework of the internal control system, the internal and external information needs for all operational activities carried out by the administration are identified. Mechanisms are in place to ensure that the necessary information is timely, accurate, complete, and reliable in meeting these information needs. An integrated **management information system** should be established by the administration, containing all corporate information necessary for monitoring the achievement of aims and objectives and tracking operational activities. Simultaneously, corporate data should be processed using data analysis techniques and utilized to enable more effective performance of corporate activities.

Questions

186. For the purpose of monitoring and evaluating the target and achievement levels of performance indicators.
Does your administration have an integrated management information system?
187. Is any work being done to analyze and collect existing and necessary information in order to evaluate the administration's areas of responsibility, aims, and objectives?
188. Is an electronic document management information system used for internal and external document and correspondence processes?
189. Has a data map been created regarding those authorized to access the information obtained, including information obtained through inter-institutional or inter-unit integration?
190. Mechanisms to enable the Management Information System to function as an early warning system when needed.
Has it been created?
191. Performance information and operational data are collected through methods such as machine learning and deep learning.
Is it used to manage administrative activities more effectively?
192. The administration shall obtain sound, timely, and accurate information from internal and external sources.
Are there any studies being conducted on this subject?

5.5. MONITORING

The internal control system needs to be updated in line with changes in the organizational structure and legislation, as well as changes in organizational objectives, goals, and risks. Findings in both internal and external audit reports, as well as issues raised in the financial management and control system evaluation results by the Internal Control and Management Board (ICMB), should be addressed by the administration. The internal control system should be monitored to determine whether corrective actions have been taken to resolve these issues. The performance of the internal control system over time is monitored and evaluated by the administration.

5.5.1. Evaluation of the Internal Control System

Public administrations evaluate the effectiveness of their internal control systems annually. Based on the results of this evaluation, the administrations... An internal control system evaluation report is prepared and published. The results of monitoring and evaluation activities provide evidence for the internal control assurance statement signed by senior management and spending authorities. The internal audit unit also evaluates the internal control system within the scope of its advisory and assurance function and includes findings regarding internal control deficiencies in internal audit reports.



Questions

193. Is continuous monitoring carried out by managers in your administration during the execution of activities?
194. Self-assessment workshops as part of a special evaluation by the financial services unit of your administration,
Is the internal control system monitored through questionnaires/surveys and working groups?
195. Which method is used in your administration's internal control system evaluation studies?
196. Is the Internal Control System Evaluation Report prepared annually in your administration? If your answer is yes.
Is it published on your website?
197. Does your administration report the results of its six-month implementation of its internal control action plan?
198. Are internal control monitoring activities designed to encompass both strategic aims and objectives as well as operational objectives? 199.
Are the results of the
administration's internal control system evaluation based on accurate and reliable evidence? Are the results supported by concrete evidence?
200. Internal control system review studies are initiated by senior management and the results are reported to senior management.
Is it reported regularly?
201. Was awareness training provided to the personnel (SGB and expenditure unit representatives) who will conduct the internal control system
evaluation regarding the internal control system, risk management, and their contributions to administrative management?
202. Do the results and recommendations obtained from the administration's monitoring and evaluation activities lead to institutional change by
being used in the administration's decision-making processes? Give examples.
203. Are the monitoring and evaluation results taken into account by the administration in the preparation of legislation (laws, regulations,
circulars, general letters, guides, etc.)? Give an example.
204. Do monitoring and evaluation results form the basis for the preparation of activity reports? Do monitoring and evaluation results form the
basis for senior management and spending authorities to sign the Internal Control Assurance Statement?
205. Are the results of the implementation of the Administration's Internal Control Standards Compliance Action Plan being evaluated by your
administration?
206. Did the Internal Control Standards Compliance Action Plan and Internal Control System Evaluation Report include actions to address the
risks and challenges arising from significant changes?
207. Corporate financial governance and internal control in response to significant changes and emerging risks and challenges.
Has any work been done to improve the system?
208. Does your administration have an internal auditor?
209. To increase the awareness level of your administration's managers and personnel regarding internal audit activities,
Are any measures being taken?
210. An action plan(s) is prepared outlining the measures to be taken as a result of the internal audit,
Is it being implemented? Are the actions being monitored?
211. Internal control system audits are included in the annual evaluation reports prepared by the Internal Audit Unit.
Has it been provided? Are internal control system audits conducted regularly?
212. Internal Audit Unit; within the scope of its quality assurance function, it examines corporate processes, management structure and
Does it regularly evaluate its internal control system?



Activity Reports

The public financial management and control approach regulated by Law No. 5018 emphasizes the concepts of financial transparency and accountability in resource utilization. Informing the public and the legislature about the activities undertaken by public administrations to achieve their aims and objectives, and the results of these activities, is one of the most important requirements of administrative accountability.

This approach contributes to a greater sense of responsibility and results-oriented work among those who carry out public services, to inform those who benefit from public services about how their taxes are used and the performance of public administrations, and to strengthen public oversight as well as legislative oversight. To this end, the MYK system has introduced the principle of preparing unit activity reports by spending authorities, administrative activity reports by senior managers, a general activity report for local administrations by the Ministry of Environment, Urbanization and Climate Change, and a general activity report by the Presidency; and the Court of Accounts informs the Grand National Assembly of Turkey by making its own assessments based on these reports.

Activity reports are important for ensuring financial transparency and accountability in public financial management. It is one of the mechanisms. Information regarding the monitoring and evaluation results of the internal control system of public administrations is included in the activity reports, and internal control assurance statements, which are one of the most important accountability tools of the internal control system, are included as appendices to the activity reports. Article 41 of Law No. 5018, titled "Activity Reports," stipulates that senior managers and spending authorities to whom budget allocations are made shall prepare an activity report every year within the framework of accountability.

To ensure financial transparency and accountability, senior managers and spending authorities, who are the actors in the system, are required to prepare internal control assurance statements and attach these statements to the administrative activity reports and unit activity reports. This matter is included in both Article 8 of the Procedures and Principles Regarding Internal Control and Preliminary Financial Control and Article 27 of the Regulation on Procedures and Principles Regarding Strategic Plans, Performance Programs and Activity Reports to be Prepared by Public Administrations. Furthermore, the Financial Services Unit Manager's Statement, signed by the financial services unit manager, must be included in the administrative activity reports. is being added.

With these statements, senior managers and spending authorities declare that, within their authority, resources are used effectively, economically, and efficiently in accordance with sound financial management principles, and that the existing internal control system provides sufficient assurance in this regard; while the managers of the financial services unit declare that internal control processes are implemented and monitored within their administrations to ensure that activities are carried out in accordance with the legislation, that resources are used effectively, economically, and efficiently, and that their thoughts and suggestions for taking necessary measures are reported to senior management in a timely manner.

Each authorized person signing the internal control assurance statement must base their assurance on their own knowledge and assessments, as well as on sound evidence such as assessments conducted through management information systems, internal control system assessment reports prepared by financial services units, internal and external audit reports, and similar findings. Furthermore, when completing their administration's internal control assurance statement, senior management should evaluate the assurance statements of spending authorities and the Financial Services Unit Manager; and consider that the reasonable assurance provided by these statements constitutes a significant basis for their own statement.

Questions

213. In your administration, activity reports are prepared regularly every year in accordance with the relevant legislation, and Is it being made public?



214. Are quarterly or semi-annual unit activity reports requested by senior management in order to monitor the activities and performance of spending units?
215. Your administration's and unit activity reports are regularly evaluated, and the planned and actual results are compared.
Are deviations in performance evaluated by management?
216. Are internal control assurance statements signed and included as an appendix to the activity report? Assurance statements
On what evidence is it based?

Compliance Studies with Public Internal Control Standards

The responsibility for establishing and operating internal control systems in public administrations in accordance with legislation, and for preparing and implementing compliance action plans with internal control standards in accordance with legislation, rests with the relevant public administrations.

However, in order to provide guidance to public administrations, the Ministry of Treasury and Finance has published the Public Internal Control Guide and the Public Internal Control Standards Compliance Action Plan Guide. In addition, a circular has been issued regarding compliance efforts with public internal control standards in public administrations.

The Public Internal Control Standards Compliance Action Plans prepared by public administrations, and the status of the actions foreseen in the plan, are submitted to the Ministry of Treasury and Finance on a six-month basis. It is planned that the Public Internal Control Standards Compliance Action Plans prepared by public administrations will be reviewed, the implementation of the actions will be monitored, and suggestions for improving internal control practices will be communicated to the public administrations.

Questions

217. Compliance studies with Public Internal Control Standards are submitted to spending units with the approval of the senior management.
Was it initiated with the participation of their representatives?
218. Does your administration have an Internal Control Monitoring and Steering Committee?
219. The Action Plan for Compliance with Public Internal Control Standards is prepared and, following the approval of the senior executive, submitted to the Treasury and...
Has it been sent to the Ministry of Finance?
220. Does the Public Internal Control Standards Compliance Action Plan meet the standards set forth in the legislation?
221. How often is the Public Internal Control Standards Compliance Action Plan updated?
222. Are the activities included in the Public Internal Control Standards Compliance Action Plans being monitored? If yes, how frequently
is this monitoring done and to which management levels is it presented?

5.5.2. Control Deficiencies

Monitoring the internal control system helps identify any control deficiencies. To address these deficiencies, a **Corrective Action Plan** containing corrective actions must be prepared and implemented.

Questions

223. Actions are in place to correct the criticisms and identified control deficiencies regarding the internal control system, as revealed in external and internal audit reports and evaluations conducted by IKMUB.
manager?
224. Is your administration conducting assessments regarding internal control deficiencies and corrective actions? Corrective actions
Are progress reports on the actions provided regularly?



225. In order to prevent risks that may arise due to identified control deficiencies related to the administration, the administration...

Are timely and adequate interventions being made?

226. Within this scope, are the results of corrective actions towards the internal control system being analyzed?



6- DEFINITIONS

Concept	Definition
Strategic Objective:	The results that the public administration aims to achieve, as outlined in the strategic plan. It is a conceptual expression.
Information	Financial and non-financial data relating to internal and external events and activities are created, obtained, and transmitted in a specific form and at a time to ensure that individuals fulfill their responsibilities.
External Audit	Within the framework of accountability for public administrations under general administration, this involves examining the financial activities, decisions, and transactions of these administrations in terms of their compliance with laws, institutional aims, objectives, and plans, and reporting the results to the Grand National Assembly of Turkey.
Ethic	It is a set of values, principles, and standards that form the basis of people's behavior and provide guidance on how things should be done.
Benefit-Cost Analysis	It is the process of identifying and comparing the benefits and costs of implementing a proposed task or activity.
Separation of Duties:	Approval, implementation, recording, and management of all activities and financial decisions and transactions. The tasks of monitoring are assigned to different personnel.
Aim	These are specific and measurable sub-objectives aimed at achieving the objectives outlined in the strategic plan. The sub-program objective is the qualitative and quantitative expression of the expected outputs and results of the sub-program.
A spending unit is a	unit within the public administration budget that is allocated funds and has spending authority.
Spending Official	They are the top executives of each spending unit to which funds are allocated in the budget.
Accountability	Those responsible and authorized for the acquisition and use of all types of public resources are accountable to the competent authorities for ensuring that these resources are acquired, used, accounted for, reported, and that necessary measures are taken to prevent misuse in an effective, economical, efficient, and lawful manner.
Internal Audit	It is an independent, objective assurance and consultancy activity carried out to evaluate and provide guidance on whether resources are managed according to the principles of economy, effectiveness, and efficiency, in order to add value to and improve the operations of public administration.

Internal Control	Internal audit is the entirety of financial and other controls established by the administration to ensure that activities are carried out effectively, economically, and efficiently in accordance with the administration'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, encompassing both organizational structures, methods, and processes.
Internal Control Assurance Statement	In line with the principles of accountability and financial transparency, this is a statement signed annually by senior executives, spending authorities, and SGB (State Security Board) managers, confirming that business and transactions are conducted in accordance with objectives, financial management principles, control arrangements, and legislation.
Internal Control Monitoring and Orientation Board	The Internal Control Monitoring and Steering Committee consists of senior management and spending authorities. Other individuals designated by senior management may be invited to meetings if needed. Secretariat services for this Committee are provided by the Internal Control Board. This Board evaluates processes and methods related to the internal control system within the administration, such as monitoring internal control practices and determining policies for improving risk management, and submits them for the approval of the senior management. presents.
Business Continuity	It is a set of plans aimed at ensuring the continuity of administrative activities or the uninterrupted continuation of operations after extraordinary situations.
Governance	Good governance refers to the management and control methods of administrations. In administration, good governance includes defining the distribution of rights and responsibilities among different stakeholders and participants, establishing rules and procedures for decision-making on institutional matters, including the process of setting administrative goals, and providing tools for achieving goals and monitoring performance.
Monitoring	The aim is to evaluate the effectiveness of the internal control system in terms of compliance with internal control standards and whether it provides the expected contribution to achieving the administration's aims and objectives, and to identify actions to be taken for areas where the system is open to improvement.
Control Activities	These are actions aimed at reducing the impact and/or probability of a foreseen risk, thereby increasing the likelihood of the administration achieving its aims and objectives.
Financial Management and Control	Management responsibility involves establishing, implementing, monitoring, and improving appropriate organizational structures, methods, and processes to ensure effectiveness, economy, efficiency, and compliance with defined aims, objectives, and legislation in the acquisition and use of resources.
Central Harmonization Unit	Standards and methods related to financial management and internal control processes within the General Directorate of Public Financial Management and Transformation of the Ministry of Treasury and Finance. It is the unit responsible for identification, development, harmonization, and providing guidance services to public administrations. These tasks are carried out by the Internal Control Center Harmonization Department within the aforementioned General Directorate.

Mission	It expresses the raison d'être of any public administration and its place within the state structure. In other words, it is the answer to the questions of what kind of services the public administration provides, how it provides them, and for whom it provides them.
Focus group	These are meetings designed to gather detailed and in-depth thoughts and reactions on specific topics from a target audience of 6-8 people. They are managed by a moderator according to a planned agenda.
Possibility	It is the probability of an event or situation occurring within a specific time period.
Organization structure	It is the overall system that includes all activities and procedures followed to achieve the aims and objectives of the administration.
Preliminary Financial Control	Control refers to controls carried out on the financial decisions and transactions of administrations regarding their revenues, expenditures, assets, and liabilities; ensuring their compliance with the administration's budget, budget allocation, available appropriation amount, expenditure program, financing program, central government budget law, and other financial legislation; and ensuring the effective, economical, and efficient use of resources.
Important Changes	Changes in the organizational structure of the administration, significant legislative changes, disasters, or economic crises are internal and external factors that can affect the achievement of the administration's aims and objectives.
Stakeholder	Related to the administration's products and services, directly or indirectly, positively or negatively received from the administration. These are individuals, groups, or institutions that are negatively affected or that influence the administration.
Program	Public administrations' core duties and responsibilities are taken into account when allocating resources; it is a group of activities that are brought together in a harmonious and meaningful way.
Performance Essential Program Budget	This refers to a budget system aimed at ensuring financial transparency, accountability, and efficiency in resource allocation, as well as improving spending prioritization; where government expenditures and activities are classified according to program classifications, linked to policy aims and objectives, and information on public service delivery performance is systematically used in budgeting processes to provide information to decision-makers.
Risk	Risk can be defined as the uncertainty of future events or the undesirable consequences or effects of an event. From an administrative perspective, risk can be expressed as the positive or negative impact of future internal and external factors on the achievement of the administration's aims and objectives. In risk terminology, the positive aspects and potential gains of risk are referred to as opportunities, while the negative aspects and potential losses are referred to as threats.
Risk Evaluation	It involves analyzing factors that may affect an administration's ability to achieve its objectives, calculating their impact and probabilities, and prioritizing them.
Risk Transfer	This refers to the outsourcing, in whole or in part, of activities deemed risky to specialized public administrations outside the main administration, or to third parties/firms through procurement processes.

Impact of Risk	Risk is the effect or consequence it will create when it occurs.
Risk Appetite/Risk Desire to Receive	Exposure to risk is the amount of risk an administration is willing to accept (tolerate/be exposed to) at any given time, before deciding whether to take any action, in line with its mission, vision, and strategic goals. In terms of threats, it represents the tolerable and justifiable level of exposure; in terms of opportunities, it expresses how willing the administration is to actively take risks to benefit from the opportunities.
Risk Acceptance To be done	It is a passive response method that public administrations give to risks they see no harm in undertaking.
Risk avoidance	involves eliminating the activity in which the risk is likely to occur, or the risk associated with that activity. It is a method of responding to risk by eliminating the potential risk as well.
Risk Control To be done	This is the method of responding to risk as a result of control activities carried out in public administrations to keep risks at an acceptable level. Preventive Controls: These are controls implemented to prevent risks from materializing or to mitigate the effects that would arise if a risk were to occur. Preventive Controls: These are controls that must be carried out to prevent threats to management should risks materialize and to prevent undesirable consequences from occurring. Detection and Assessment Inspections: These are inspections carried out after risks have materialized to determine the extent of any damage or loss. Corrective Controls: These are controls aimed at reducing the impact of undesirable consequences arising from threats that occur when risks materialize.
Risk Strategy	This is the complete corporate approach to risk management, prepared by the Internal Control Monitoring and Steering Committee and approved by senior management. The risk strategy should be documented and easily accessible to everyone in the organization.
Risk Strategy Certificate (RSB)	It is a document that sets out the corporate approach and high-level policies regarding risk management in writing.
Risk Management	It is a management tool that encompasses all the mechanisms for identifying and assessing risks that may affect the achievement of the administration's aims and objectives, developing responses to these risks, regularly reviewing and updating the risks and responses to them, and monitoring the entire process.
Risk Assessment To be done	It is the process of identifying, grouping, and updating risks that hinder or make it difficult for an organization to achieve its strategic goals, using predefined methods.
Strategy Development Unit	Strategy development directorates, strategy development departments, and directorates responsible for strategy development and financial services are responsible for these areas.

Strategic Plan	This is a plan prepared by the relevant administrations for a five-year period with the aim of establishing the mission and vision of public administrations, determining strategic goals and measurable objectives, measuring performance in accordance with predetermined indicators, and monitoring and evaluating this process.
Senior Executive	In ministries and other public administrations, the highest-ranking executive is the governor; in provincial special administrations, it is the governor; and in municipalities, it is the mayor. According to Presidential Circular No. 2018/5 dated August 8, 2018, it has been deemed appropriate that in ministries, ministers are considered the highest-ranking executives with regard to the service units directly under their supervision, and deputy ministers are considered the highest-ranking executives with regard to the service units under their supervision.
Artificial intelligence	These are technologies that aim to endow machines with skills unique to humans, such as knowledge, reasoning, perception, learning, and object manipulation.
Delegation of Authority	It is the written delegation of decision-making authority and responsibility to another authority, as stipulated in the relevant legislation.
Management Information The system	It is a supporting system that provides management and decision-makers with timely and relevant data to facilitate the processing and transmission of information used in administration, thereby enabling them to more effectively achieve the organization's predetermined goals and making and implementing necessary decisions.



7- LIST OF ABBREVIATIONS

EU: European Union

IT: Information Technologies

COSO: Committee of Sponsoring Organizations of Treadway Commission – Supporting the Treadway Commission
Committee of Organizations

IKEP: Internal Control Standards Compliance Action Plan

IKIYK: Internal Control Monitoring and Steering Committee

IKMUB: Internal Control Center Harmonization Unit

MYK: Financial Management and Control

SIGMA: Support for Improvement in Governance and Management

SGB: Strategy Development Unit



8- APPENDICES

APPENDIX 1: Evaluation Questionnaire

SORULAR		Evet/Hayır	Açıklama: Bu alanda soruya verilen yanıtın dayanağını oluşturan hususlara yer verilecektir.
1			
2			
3			
4			
5			
6			
7			
8			



Appendix 2: Internal Control Component Evaluation Form

İç Kontrol Bileşeni Adı:					
	Soru Adedi	Evet Sayısı	Açıklamalar	Kontrol Eksiklikleri	Değerlendirme (Etkili/Kısmen Etkili/Etkisiz)
Soru Alt Başlığı 1					
Soru Alt Başlığı 2					
Soru Alt Başlığı 3					
Soru Alt Başlığı 4					
Bileşenin Tümü Üzerinde Değerlendirme					



Appendix 3: Survey Questions - Evaluation Form for All Components

Bileşen Adı	Oluşturulmuş ve Uygulanmaktadır(Evet/Hayır)	Değerlendirme (Etkili/Kısmen Etkili/ Etkisiz)
Kontrol Ortamı		
Risk Değerlendirme		
Kontrol Faaliyetleri		
Bilgi ve İletişim		
İzleme		
İç kontrol sisteminin tüm bileşenleri birlikte işlemekte midir?		



Appendix 4: Administrative Internal Control System Monitoring and Evaluation Report Template

TC

.....

.....

Internal Control System Monitoring and Evaluation Report

Report Number, Date

Evaluation Team

Evaluation Team	
Name and Surname: Title	Signature
Name and Surname: Title:	His signature



CONTENTS

EXECUTIVE SUMMARY

- Summary information about the purpose, scope, and methodology of the evaluation
- Summary information about limitations and effects, if any.
- Summary information on findings, impacts, recommendations, and the relevant unit's responses •
- Summary information on the evaluation results • Examples of successful performance and best practices, if any • Evaluation notes from the evaluation team

1. INTRODUCTION

This section explains the basis of the evaluation, the plan and program, and provides brief information about the unit or process being audited.

2. PURPOSE AND SCOPE OF THE EVALUATION

This section includes the objectives of the evaluation, the period, activities and transactions under evaluation, the audited units, etc.

3. EVALUATION METHOD

This section provides information about the documents reviewed and the individuals interviewed during the evaluation process.

4. EVALUATION RESULTS

This section details the positive and negative outcomes obtained during the evaluation. It includes findings, recommendations for relevant units, and any examples of best practices.

4.1. Views on the maturity level of the Internal Control System and examples of good practices, if any.

4.2. Evaluation Results and Recommendations

4.3 Summary Evaluation Table

Bileşen No:	Değerlendirmeler	Kök Nedeni	Sorumlu Birimi	Sorumlu Kişi	İlgili Belgeler	Sonuç

5. OPINION OF THE EVALUATION TEAM



Appendix 5: Corrective Action Plan Template

.....CORRECTIVE ACTION PLAN

Monitoring and Evaluation Report No:

Monitoring and Evaluation Report Date:

Monitoring and Evaluation Report Article No:	Problem Definition	The Root of the Problem Regarding the reason Reviews	The problem To be eliminated Towards Activities	Activities Conclusion Planned for History	Activity Responsible for:

Date of Preparation of the Corrective Action Plan:

Executive Director's Signature:

Signature of the Strategy Development Unit Manager:

**Appendix 6: Maturity Model**

The Maturity Model is designed to determine the position of administrations' current internal control practices in three categories: beginner, intermediate, and advanced. It is shown in the Excel spreadsheet.