

SENSITIVE DUTIES AND RISK ANALYSIS TABLE

Department of Health, Culture and Sports — Internal Control Standards Action Plan

NO		RISKS	RISK LEVEL	CONTROLS / MEASURES	CONTROL PERIOD	TITLE / PERSONNEL NAME
1	Timely Evaluation of Requests and Document Processes	Disruption of service, public loss, failure to meet statutory deadlines.	HIGH	Processing official letters within deadlines, active use of document tracking mechanisms.	During Transaction	Sevcan ÜÇ ASLAN Branch Manager
2	Disbursing Officer Transactions and Budget Management	Misuse or underutilization of allocations, budget disruptions, legal sanctions, delay of payments.	HIGH	Ensuring cooperation among personnel, execution of payments per laws, transparency and regular reporting.	During Transaction	Sevcan ÜÇ ASLAN Branch Manager
3	Goods and Services Procurement Payments	Irregular expenditures and public loss due to incorrect/incomplete documents, non-compliance with technical specs.	HIGH	Continuous monitoring of legislation, multi-person verification of documents for material errors.	During Transaction	Sevcan ÜÇ ASLAN Branch Manager
4	Budget Preparation Operations and Budget Applications	Failure or postponement of annual projects, requesting inadequate budget, material errors in budget codes.	HIGH	Determining institutional budget needs based on previous year's realizations, Medium-Term Program compliance, multi-level checks.	During Transaction	Sevcan ÜÇ ASLAN Branch Manager
5	Responsibility of Disbursing Officer (Public Financial Management Law No. 5018)	Receiving negative audit reports, personal liability, administrative investigations, Court of Accounts sanctions.	HIGH	Compliance with public procurement legislation, conducting regular audits, continuous training for financial personnel.	During Transaction	Sevcan ÜÇ ASLAN Branch Manager
6	Advance, Grievance and Intern Accrual Transactions	Penalty interest arising from payment delays, damaging institutional reliability, financial loss of rights for students/staff.	HIGH	Timely execution of payment transactions, re-checking by Bureau Supervisors and Officers.	During Transaction	Sevcan ÜÇ ASLAN Branch Manager
7	Execution and Court Order Payments	Financial loss of rights, administrative fines, and compensation payments.	HIGH	Re-checking by Bureau Supervisors and Officers prior to payment release.	During Transaction	Sevcan ÜÇ ASLAN Branch Manager
8	Part-Time Student Withholding & SGK Declaration Payments	Financial loss of rights, administrative fines, penalties due to late statutory filings.	HIGH	Re-checking by Bureau Supervisors and Officers, tracking official declaration deadlines.	During Transaction	Azra CANER Support Staff
9	Delivery of Catering Services to Units as Transported Food	Disruption of food service in units, inability to provide timely meal service.	MEDIUM	Receiving meals by control commissions established in the units.	Daily	Unit Control Commissions
10	Taking Witness Samples	Inability to trace the source of food poisoning in case an incident occurs.	HIGH	Taking witness samples daily by the dietician and unit control commissions, storing them for 72 hours.	Daily	Unit Control Commissions
11	Daily Control of Compliance with Recipes & Portions	Non-compliance with portions, individuals benefiting from food service not being adequately nourished.	MEDIUM	Daily checks of meal portions and technical specifications compliance.	Daily	Gonca YILMAZ Dietician
12	Inspection of Materials to Be Used for Meals	Failure to bring materials complying with specs, use of materials unsuitable for food production.	HIGH	Checking quality standards of every material entering the institution according to specs and reporting rejections.	During Transaction	Sümeyya KOCA Enes KOÇAK Gonca YILMAZ
13	Meal Ticket Sales Operations			Verifying daily meal rights via system before ticket sales.		Rasim TETİK

NO		RISKS	RISK LEVEL	CONTROLS / MEASURES	CONTROL PERIOD	TITLE / PERSONNEL NAME
		Selling duplicate meal tickets to cardholding students, benefiting from meal discount a second time.	MEDIUM		During Transaction	
14	Joker Card Definition Operations	Inability of the student to benefit from meal rights due to the lack of a campus card.	MEDIUM	Determining card status from system and issuing temporary joker card until student ID is printed.	During Transaction	Rasim TETİK
15	Timely Forwarding of Documents from EBYS	Personal and institutional damage due to unforwarded documents, tarnishing unit reputation.	HIGH	Tracking and control, checking whether documents are forwarded to relevant personnel on time.	During Activity	İzzet ÜNLÜ Sevcan ÜÇ ASLAN Hamza ÇELİK
16	Student Clubs Related Affairs	Failure to submit applications to commission, failure to obtain event approval, decrease in unit reputation.	MEDIUM	Checking whether applications are included in the relevant commission agenda.	Every Week	Beytullah KILINÇARSLAN
17	Erdoğan Akdağ Congress & Culture Center Programs	Schedule clashes, failure to make technical/physical hall preparations, decrease in unit reputation.	MEDIUM	Tracking applications, entering and checking them in the central event schedule.	Every Week	Beytullah KILINÇARSLAN
18	Part-Time Student Entry/Exit Declarations	Failure to make employment entry/exit declarations to SGK on time, administrative fines.	HIGH	Regular tracking and verification of entry/exit records via SGK portal.	Monthly	Azra CANER
19	Strategic Plan, Performance Program & Activity Reports	Loss of reputation, negative impact on decision-making, failure to fulfill accountability.	MEDIUM	Tracking and controlling data accuracy across departments.	Annually	Beytullah KILINÇARSLAN
20	İŞKUR Student Program & Accounting Transactions	Risk of errors in records related to all banking and accounting transactions.	HIGH	Regular tracking of necessary accounting documents, accurate official correspondence.	During Transaction	Hamza ÇELİK Acting Branch Manager
21	Movable Property Registration System Entries/Exits	Discrepancies between delivered movable properties and system-based exits.	HIGH	Ensuring inter-unit coordination and performing routine physical checks.	During Transaction	Sebahattin CANBOLAT Clerk
22	Storage of Movable Properties	Damage to movable properties due to poor storage conditions.	MEDIUM	Making warehouses suitable for storage conditions and controlling them periodically.	During Transaction	Sebahattin CANBOLAT Clerk
23	Year-End Movable Property Transactions	Inability to close year-end financial accounts, unassigned property write-offs.	HIGH	Personnel leaving the unit informing management and finalizing property write-offs.	During Transaction	Sebahattin CANBOLAT
24	Canteen / Cafeteria Management & Audits	Food poisoning, hygiene breaches, pest/bacteria issues, contract violations.	HIGH	Regular food hygiene audits, staff food safety training, regular contract audits.	During Transaction	Hamza ÇELİK Murat ERBAŞ
25	Containers Allocated to Student Clubs	Use outside the intended purpose of the community, fire/security vulnerabilities, waste issues.	MEDIUM	Procurement of fire extinguishers, security cameras/lighting, informing academic advisors.	During Transaction	Hamza ÇELİK Acting Branch Manager

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