



2025

YOZGAT BOZOK ÜNİVERSİTESİ

**İÇ KONTROL SİSTEMİ
DEĞERLENDİRME RAPORU**

INTERNAL CONTROL SYSTEM EVALUATION REPORT

 The year 2025



YOZGAT BOZOK UNIVERSITY
INTERNAL CONTROL SYSTEM EVALUATION REPORT
2025

I. INTRODUCTION

Internal control is defined in Article 55 of the Public Financial Management and Control Law No. 5018.

In addition, the "Public Internal Control Standards Circular" prepared by the Ministry of Treasury and Finance.

Published in the Official Gazette dated 26.12.2007 and numbered 26738, the relevant Communiqué states that public administrations this compliance, must regulate the compliance of their internal control systems with the Public Internal Control Standards; "to ensure they must determine the necessary work, create an action plan for this work, and prepare the necessary procedures and relevant regulations. To ensure that these studies are carried out effectively and in a timely manner, the senior managers of the administrations will take the necessary measures."

Within the scope of the relevant legislation, senior managers are responsible for establishing and overseeing the internal control system, creating written procedures and instructions as a requirement of the internal control system, and spending authorities are responsible for ensuring the functioning of internal control in relation to administrative and financial decisions and transactions within the scope of their duties and responsibilities.

This report has been prepared to evaluate the internal control system of our University in accordance with Articles 55-57 of Law No. 5018 and secondary legislation, as well as the Public Internal Control Regulation published by the Ministry of Treasury and Finance.

PURPOSE and SCOPE

The objectives of internal control are:

- a) To manage the administration's revenues, expenditures, assets, and liabilities in an effective, economical, and efficient manner.
- b) Ensuring that the administration operates in accordance with laws and other regulations,
- c) Preventing irregularities and corruption in all kinds of financial decisions and transactions,
- d) Obtaining regular, timely, and reliable reports and information for decision-making and monitoring purposes,
- e) To prevent the misuse and waste of assets and to ensure protection against losses.

Scope of internal control:

This encompasses all activities carried out by all units throughout our university in terms of compliance with Public Internal Control Standards.

INTERNAL CONTROL PROCESS IN GENERAL

Internal control is a management tool that provides sufficient and reasonable assurance regarding the effective, efficient, economical, and appropriate use of public resources, compliance of operations with legislation, production of regular, timely, and reliable information about activities, protection of administrative assets, and prevention of corruption and irregularities. Internal control is not merely financial control; it is a process that encompasses all procedures, from decision-making to completion, and involves all administrative employees. Internal control is not a separate and independent system within the University's units, but rather a system designed to guide the administration in carrying out its activities. Internal control practices should be designed and implemented to achieve objectives, taking into account procedures, processes, physical arrangements, the organizational structure of the institution, and the definition of responsibilities and authorities. However, considering that there may be deficiencies in the design and implementation of control activities, and therefore may not provide complete assurance, the internal control system needs to be subject to continuous monitoring and evaluation.

One of the duties of the internal audit unit at our university is to provide information to management, make assessments, and offer recommendations regarding the adequacy, effectiveness, and functioning of the internal control system.

RISK ASSESSMENT

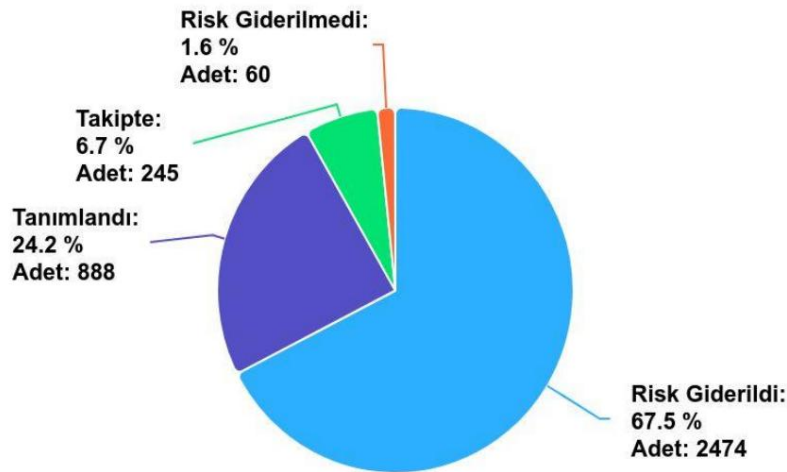
- In accordance with Law No. 5018, the University's mission and vision, strategic aims and objectives, and the 2022-2026 strategic plan, which includes measuring, monitoring, and evaluating these objectives, have been prepared and are being implemented using participatory methods.
- In line with the aims and objectives determined within the scope of our University's Strategic Plan, potential risks have been identified for each objective, and studies have been conducted on what control activities will be carried out if these risks materialize during the planning period.
- Risk analysis studies for our strategic aims and objectives are continuously reviewed during the monitoring and evaluation phases. At the end of each implementation year of the plan, risks related to performance indicators below the targets are re-evaluated in terms of institutional, legal, environmental, etc. factors, and measures to eliminate these risks are included.

Improvement activities are being carried out in areas that are weak.

- Risk analysis studies are continuously conducted within the framework of the internal control system, based on the PDCA cycle. is being done.
- To ensure effective risk assessment, our University uses an Integrated Quality Management System (HQMS), and evidence related to the activities carried out in this regard is uploaded to the system.

This graph shows our university's risk map for the year 2025.

FAALİYET RİSKLERİ



Highcharts.com

DEFINITIONS and EXPLANATIONS

Economy: This refers to minimizing the cost of resources used to achieve the planned results or outputs of an activity.

Effectiveness: This refers to the relationship between the planned and actual impact of an activity, the degree to which the goal is achieved, and its appropriateness.

Spending Authority: The spending authority is the highest-ranking manager of each spending unit to which funds are allocated in the budget.

Internal Audit: Internal audit is an independent, objective assurance and consulting activity conducted 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 audit helps the institution achieve its objectives by bringing a systematic and disciplined approach aimed at evaluating and improving the effectiveness of the institution's risk management, control, and governance processes. Internal auditors have the mission of disseminating, supporting, and promoting the principles of corporate governance, namely transparency, accountability, and fairness, throughout the institution.

Internal Control: Internal control is the entirety of financial and other controls, including internal audit, established by the administration to ensure that operations are carried out effectively, economically, and efficiently in accordance with the administration's objectives, defined policies, and legislation; to protect assets and resources; to ensure accurate and complete accounting records; and to ensure the timely and reliable production of financial and management information. Internal control, in a general sense, is management control; it does not consist solely of regulations, procedures, process flowcharts, and preliminary financial control. Internal control should be considered as a management style and a set of actions adopted in the conduct of operations. **Providing Objective Assurance:** This refers to the existence of an effective internal audit system within the institution, and that the institution's risk management, internal control system, and operational processes are functioning effectively.

It is about providing reasonable assurance, both internally and externally, that the information produced is accurate and complete, that assets are protected, and that operations are carried out effectively, economically, efficiently, and in compliance with regulations.

Senior Executive: In ministries, this is the person chosen by the President; in the Ministry of National Defense, it is the Minister; in other public administrations, it is the highest-ranking executive; in provincial special administrations, it is the Governor; and in municipalities, it is the Mayor. Therefore, the top executive at our university is the Rector.

Efficiency: This refers to maximizing the results or outputs of an activity with the resources used.

Internal Control:

- It is not limited to the financial affairs and transactions of the administration, but encompasses all its operations and transactions.
- Internal control is the responsibility of all employees of the institution, from the highest to the lowest levels of administration. Management is responsible for establishing, operating, monitoring, and improving internal control.
- Not all employees have the same role and responsibility regarding internal control.
- It is a continuous process encompassing all activities, not limited to specific points, areas, or times.
- It doesn't rely solely on written documents. It also reflects a strong and positive environment.
- Adopting methods based on managerial responsibility rather than centralized controls
It is the result.

A. OUR MISSION, VISION AND CORE VALUES

Mission

Yozgat Bozok University has undertaken the mission of being a university that prioritizes quality in education, specializes in regional development, is entrepreneurial and innovative, anticipates and implements universal changes in order to add value to its country and humanity, produces knowledge, and manages change, transformation, and development processes through the use of this knowledge at all levels.

Vision

Our goal is to be one of the leading universities that, with its entrepreneurial and innovative approach, transforms the knowledge it produces into economic value for its stakeholders and puts it at the service of humanity.

Our Core Values

- Justice: Our university prioritizes establishing justice in all its processes.
- Freedom: Our university believes that freedom of thought and conscience is an indispensable part of scientific progress and effective learning.
- Tolerance: Our university embraces its stakeholders with respect, love, and understanding in all its processes.
- Productivity: Our university values the productivity of all its members, enabling them to contribute to humanity.
- Entrepreneurship: Our university places great importance on encouraging all positive entrepreneurial efforts of its stakeholders with all available resources.
- Participation: Our university administration places great value on the participation of its stakeholders in the decision-making, planning, implementation, and action-taking processes.
- Quality Focus: Our university conducts all its processes with a focus on quality.
- Environmental Awareness: Our university, together with all its members, values a sustainable environmental approach that respects the environment and nature and is sensitive to global environmental problems.
- Accountability: Our university places great importance on transparency and accountability in all its processes.

B. ORGANIZATIONAL STRUCTURE

The administration and organization of Yozgat Bozok University are determined according to the provisions of Law No. 2547. The university's governing bodies are the Rector, the University Senate, and the University Board of Directors.

In state

universities, the **Rector** is appointed by the President for a four-year term.

The

Senate is composed of the Rector as chairman, the vice-rectors, deans, one faculty member from each faculty elected by the faculty councils for a three-year term, and the directors of institutes and colleges affiliated with the Rectorate. The Senate functions as the academic body of the university. Its primary duties include making decisions regarding the principles of the university's educational, scientific research, and publication activities, and electing members to the University Administrative Board.

The University Board of Directors

consists of the Rector as chairman, the deans, and three professors elected by the Senate for a four-year term to represent the various academic units and fields affiliated with the university. The University Board of Directors functions as an auxiliary body to the Rector in administrative activities. The administrative bodies at the Faculty, Institute, and School levels are as follows:

Faculty bodies consist

of the Dean, the Faculty Board, and the Faculty Administrative Board.

The Institute's organs

consist of the Institute Director, the Institute Board, and the Institute Management Board.

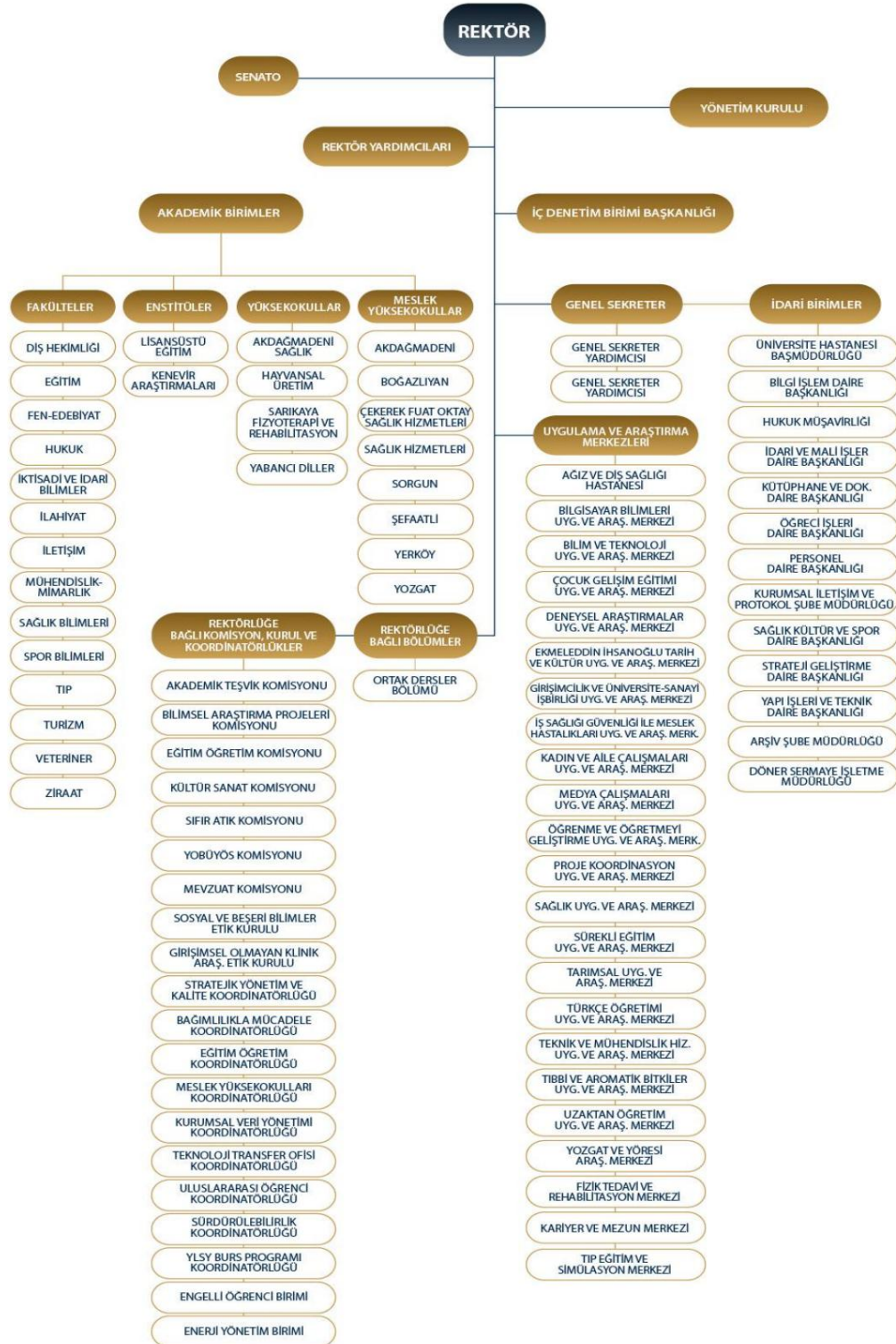
The governing bodies of a

higher education institution consist of the Director of the Higher Education Institution, the Higher Education Council, and the Higher Education Administrative Board. Faculties and higher education institutions are structured into departments, sub-departments, and sub-departments. Our university, established under the Higher Education Institutions Organization Law No. 2809, adopted in 1982, comprises 14 Faculties, 8 Vocational Schools, 4 Higher Education Institutions, 1 Research and Application Hospital, 2 Institutes, and 19 Research Centers. (Yerköy Vocational School was closed by a decision of the Higher Education Council, but its educational activities will continue until its current students graduate). The staff includes department heads, branch managers, advisors, legal advisors, specialists, internal auditors, civil servants subject to the Civil Servants Law No. 657, and other personnel. Each faculty has a faculty secretary reporting to the dean and heading the faculty's administrative organization; institutes and higher education institutions, there is an institute or higher education institution secretary reporting to the institute or higher education institution director.

Internal Control Monitoring and Steering Committee

Vice Rector, Vice	Prof. Dr. Güngör YILMAZ
Rector, Vice Rector,	Prof. Dr. Tansel HACIHASANOĞLU
Acting Secretary	Prof. Dr. Fuat KÖKSAL
General (Rapporteur)	Assoc. Prof. Dr. Mustafa KOCAKAYA
Dean of the Faculty of Dentistry (Uhde)	Prof. Dr. Yusuf HIDIR
Dean of the Faculty of Education,	Prof. Dr. Gürsel GÜLER
Dean of the Faculty of Arts and Sciences,	Prof. Dr. Hidayet ÇETİN
Acting Dean of the Faculty of Law,	Prof. Dr. Kadir GÜRTEN
Dean of the Faculty of Economics and Administrative	Prof. Dr. İbrahim DOĞAN
Sciences, Dean of the Faculty of	Prof. Dr. İsmail PIRLANTA
Theology, Dean of the Faculty of	Prof. Dr. Zülfiye ACAR İENTÜRK
Communication, Dean of the Faculty of Engineering	Prof. Dr. Yüksel TAĞDEMİR
and Architecture, Dean of the Faculty of	Prof. Dr. Sevinç POLAT
Health Sciences, Dean of the Faculty of	Prof. Dr. Ercan POLAT
Sports Sciences, Dean of	Prof. Dr. Yusuf HIDIR
the Faculty of Medicine, Dean of the Faculty of Tourism (Uhde)	Prof. Dr. Güngör YILMAZ
Dean of the Faculty of Veterinary	Prof. Dr. Selim KUL
Medicine, Dean of the Faculty of Agriculture	Prof. Dr. Tuğrul YAKUPOĞLU
Member	Prof. Dr. Hasan Güner BERKANT
Member	Prof. Dr. Çiğdem KADER
Department Head	Ahmet ARSLAN
Department Head	Izzet UNLU
Department Head	Eyyüp TANIŞ
Department Head	Dr. Gökalep ÇINARER, Assistant Professor
Department Head	Osman Ozer
Department Head	Ibrahim ONAL
Department Head	Abdullah Salih IPEK
Department Head	Alpaslan DOĞAN

ORGANIZATIONAL CHART



II. GENERAL REQUIREMENTS OF PUBLIC INTERNAL CONTROL STANDARDS STATUS ANALYSIS

Method and Methodology for Evaluating the Fulfillment of General Conditions

In line with the studies conducted and developed at our university in 2025, this section provides summary information on the strengths and areas for improvement of each of the five components included in the Public Internal Control Standards, broken down by unit.

The internal control system at our university is evaluated at least once a year.

Data measuring the fulfillment of internal control standards requirements throughout our university were obtained from our University's Integrated Quality Management System (IQMS). The data obtained from the IQMS, as indicated in Table 1, were interpreted according to their proportional weights, and the fulfillment status of each requirement was summarized according to the procedures outlined in the table below.

Evaluation table of requirements related to Internal Control Standards.

The score for of the	the fulfillment of the conditions is % This indicates that the development	Realization The situation
0- 25	internal control system is at its lowest level. While there is some awareness, it appears that internal control mechanisms have not yet been implemented in the units. Guidance and direction are needed for the establishment of the internal control system. This indicates that the development of the internal control system is at a low level. It	It didn't happen.
26-50	appears that there is awareness and understanding of the internal control system, and that work has begun to implement internal control mechanisms. However, it is necessary for these efforts to continue and be implemented.	
51-75	This indicates that the internal control system has reached a moderate level of development. It appears that internal control mechanisms have begun to be implemented, but they need further development.	Partially It happened
76-90	This indicates a high level of development in the internal control system. It appears that the implementation of internal control mechanisms is well-established. It would be appropriate to evaluate what can be done to further improve the implementation. This indicates that the internal	It happened
91-100	control system is at its highest level of development. It appears that the internal control mechanisms are being implemented in the best possible way.	

1. CONTROL ENVIRONMENT COMPONENT

Public Internal Control Standard Code and General Requirement	Anticipated Action(s) and Action Code	Realization The situation	Score (%)
KOS 1.1 - The internal control system and its operation should be owned and supported by managers and personnel.	KOE 1.1.1 - Authorized personnel will be trained on the use of the software program used to monitor the internal control system.	It happened	100
KOS 1.1 - The internal control system and its operation should be owned and supported by managers and personnel.	KOE 1.1.2 - Reports on the functioning of the units related to the Internal Control System and Internal Control Standards will be submitted to management. A section for "internal control" will be created on the institution's website, providing all personnel with access to the necessary information and documents related to internal control.	It happened	100
KOS 1.1 - The internal control system and its operation should be owned and supported by managers and personnel.	KOE 1.1.3 - "It is planned that information meetings regarding the Internal Control System will be held for managers." In order to popularize the system introductory seminars and meetings will be held, partly with management and partly with the staff. Training will be provided on the internal control system.	Systematic with senior	62
KOS 1.2 - The administration's managers should set an example for personnel in the implementation of the internal control system.	KOE 1.2 - Managers will hold evaluation meetings with administrative staff to share information on internal control system practices, assess awareness through surveys, and communicate the results to the responsible unit (Strategy Development Department). The importance of the internal control system will be emphasized in meetings held by managers. The internal control system will be improved through periodic meetings held at least once a year in all units of the University.	It happened	79
KOS 1.3 - Ethical rules must be known and followed in all activities.	KOE 1.3 - "Efforts will continue to inform all university personnel about public service-related issues and general ethical rules, such as public service awareness, adherence to service standards, commitment to purpose and mission, honesty and impartiality, dignity and trust, courtesy and respect, avoidance of conflicts of interest, use of public property and resources, safeguarding the public good, accountability, transparency, integrity and participation, etc., and to ensure compliance with these rules. In-service training programs will continue to include training on ethical values."	Partially It happened	71

INTERNAL CONTROL SYSTEM EVALUATION REPORT

 The year 2025

KOS 1.4 - Honesty, transparency and accountability must be ensured in operations.	KOE 1.4 - "Activity reports will continue to be prepared in accordance with Law No. 5018 and related regulations, ensuring transparency and accountability. Efforts will be made to actively utilize the Suggestion System on the website to receive feedback on all unit activities. Work will be increased to develop the internal control system in order to ensure integrity, transparency, and accountability. All activities of our university will be shared on the website."	Partially It happened	70
KOS 1.5 - The administration must treat its personnel and those it serves fairly and equally.	KOE 1.5 - Requests, suggestions, and complaints made through the Rectorate Communication Center (RyMER), the Presidential Communication Center (CyMER), and other communication channels are and will continue to be considered. Service Standards tables and Public Service Inventory Tables, which must be prepared in accordance with the Regulation on Procedures and Principles to be Followed in the Provision of Public Services, will be prepared in accordance with current issues and legislation, taking into account the legislation published after the Presidential Government System, and will be published on the university's unit web pages. Personnel will be assigned to duties according to their competencies. Merit will be prioritized in appointments and promotions.	It happened	86
KOS 1.6 - All information and documents relating to the administration's activities must be accurate, complete, and reliable.	KOE 1.6 - Action not defined.	It happened	100
KOS 2.1 - The administration's mission should be defined in writing, announced, and ensured to be embraced by the staff.	KOE 2.1 - The university's mission statement will be sent to the institutional email addresses of its personnel.		100
KOS 2.2 - Tasks to be carried out by administrative units and sub-units to ensure the fulfillment of the mission must be defined and announced in writing.	KOE 2.2 - To ensure the fulfillment of our university's mission, deficiencies in all units will be addressed, and the tasks to be performed will be defined in detail and in writing. Any changes to job descriptions arising from amendments to laws and regulations will be updated and communicated to personnel.	It happened	97
KOS 2.3 - A job assignment chart should be created for administrative units, outlining the duties of personnel and their related authority and responsibilities, and this chart should be communicated to the personnel.	KOE 2.3 - Job descriptions will be standardized and applied across all units. Schedules will be communicated to personnel.	It happened	90

INTERNAL CONTROL SYSTEM EVALUATION REPORT

 The year 2025

KOS 2.4 - The administration and its units must have an organizational chart, and the functional division of tasks must be determined accordingly.	KOE 2.4 - The organizational structure will be changed as needed. Standard organizational charts will be established and applied to all units.		100
KOS 2.5 - The organizational structure of the administration and its units should demonstrate the basic distribution of authority and responsibility, accountability, and appropriate reporting relationships.	KOE 2.5 - Updates will be made to the organizational structure as required within the scope of authority, duties, and responsibilities.		82
KOS 2.6 - The administration's managers should define and communicate procedures for sensitive tasks in the conduct of activities to the personnel.	KOE 2.6 - A guide to sensitive tasks will be prepared with the participation of all units, and based on this guide, sensitive tasks will be identified in all units and communicated to all personnel.	It happened	100
KOS 2.7 - Managers at all levels should establish mechanisms to monitor the results of assigned tasks.	KOE 2.7 - Action not defined.	It happened	100
KOS 3.1 - Human resources management should aim to ensure the achievement of the administration's goals and objectives.	KOE 3.1 - In order to achieve the goals and objectives included in our University's Strategic Plan, the Human Resources Department, in coordination with the units, is working to increase the qualitative competencies and satisfaction levels of human resources management.		83
KOS 3.2 - The administration's managers and personnel must possess the knowledge, experience, and ability to perform their duties effectively and efficiently.	KOE 3.2 - To the extent permitted by relevant legislation, personnel will receive training on their subject matter, participate in courses, seminars, and meetings, and necessary measures will be taken to increase the competence of all personnel. Work on guidelines related to this matter is underway.	It happened	86
KOS 3.3 - Professional competence should be prioritized, and the most suitable personnel should be selected for each task.	KOE 3.3 - Efforts will be made to secure personnel requiring professional knowledge and experience. Job requirements will be established and personnel assignments will be made according to the nature of the job. Work on guidelines related to this matter is underway.		84
KOS 3.4 - Merit principles should be followed in the recruitment, promotion, and advancement of personnel, and individual performance should be taken into consideration.	KOE 3.4 - "In the recruitment, assignment, advancement, and promotion of personnel, merit will be emphasized by measuring individual performance to the extent permitted by legislation."	It happened	80
KOS 3.5 - Training needs for each task must be identified, and training activities to address these needs must be planned and implemented annually, and updated as needed.	KOE 3.5 - Action not defined.	It happened	100
KOS 3.6 - The competence and performance of personnel should be evaluated by their manager at least once a year, and	KOE 3.6 - Action not defined.	It happened	100

INTERNAL CONTROL SYSTEM EVALUATION REPORT

 The year 2025

The evaluation results should be discussed with the staff.			
KOS 3.7 - Measures should be taken to improve the performance of personnel whose performance is deemed insufficient according to performance evaluation, and reward mechanisms should be developed for personnel who demonstrate high performance.	KOE 3.7 - A performance evaluation guideline will be prepared. According to the guideline, measures will be taken to improve the performance of personnel whose performance is deemed insufficient, and a reward system will be developed to ensure that high-performing personnel continue to be rewarded.	It happened	86
KOS 3.8 - Important matters related to human resources management, such as personnel recruitment, transfers, promotions, training, performance evaluations, and personnel rights, must be determined in writing and communicated to the personnel.	KOE 3.8 - Important matters related to human resources management, such as personnel recruitment, transfers, promotions, training, performance evaluations, and personnel rights, that are currently undetermined will be identified in writing and communicated to the personnel.	Identified in	100
KOS 4.1 - Signature and approval authorities in workflow processes must be determined and communicated to personnel.	KOE 4.1 - Action not defined.	It happened	100
KOS 4.2 - Delegations of authority must be determined in writing by the senior manager, clearly indicating the limits of the delegated authority, and communicated to the relevant parties.	KOE 4.2 - Action not defined.	It happened	100
KOS 4.3 - Delegation of authority must be commensurate with the importance of the delegated authority.	KOE 4.3 - Action not defined.	It happened	100
KOS 4.4 - Personnel to whom authority is delegated must possess the knowledge, experience, and skills required for the task.	KOE 4.4 - Action not defined.	It happened	100
KOS 4.5 - Personnel to whom authority has been delegated must periodically inform the delegator about the use of their authority, and the delegator must seek this information.	KOE 4.5 - When delegating authority, the delegator will be notified in writing regarding the periodic information to be provided to the delegator, and the delegator will follow up on this information.	It happened	90

2. RISK ASSESSMENT COMPONENT

Public Internal Control Standard Code and General Requirement	Anticipated Action(s) and Action Code	Realization The situation	Score (%)
RDS 5.1 - Administrations should prepare strategic plans using participatory methods to establish their mission and vision, define strategic goals and measurable objectives, and measure, monitor, and evaluate their performance.	To ensure more accurate data collection for RDE 5.1 - Strategic Plan monitoring and evaluation reports, the automation system acquired in 2022 will be used, integrated with the Administrative Activity Report, Internal Control, and Risk Management.	It happened	78
RDS 5.2 - Administrations should prepare a performance program that includes the programs, activities and projects they will carry out, their resource requirements, and performance targets and indicators.	RDE 5.2 - Action not defined.	It happened	100
RDS 5.3 - Administrations should prepare their budgets in accordance with their strategic plans and performance programs.	RDE 5.3 - Action not defined.	It happened	100
RDS 5.4 - Managers must ensure that activities are aligned with the aims and objectives set forth in the relevant legislation, strategic plan, and performance program.	RDE 5.4 - No action is foreseen.	It happened	100
RDS 5.5 - Managers should set specific objectives within their areas of responsibility that are consistent with the administration's goals and communicate them to their staff.	RDE 5.5 - Action not defined.	It happened	100
RDS 5.6 - The objectives of the administration and its units should be specific, measurable, achievable, relevant, and time-bound.	RDE 5.6 - Unit Objectives: Specific, measurable, and time-bound objectives will be determined and monitored through the BKYS system.	It happened	94
RDS 6.1 - Administrations should systematically identify the risks to their aims and objectives each year.	RDE.6.1.1 - Risks will be identified and monitored through the BKYS system	It happened 97	
RDS 6.1 - Administrations shall systematically prepare for their aims and objectives each year.	RDE 6.1.2 - Administrative Risk Assessment at both administrative and unit activities to be carried out.	levels for	97

INTERNAL CONTROL SYSTEM EVALUATION REPORT

 The year 2025

It should identify the risks involved.	A coordinator will be appointed, and unit risk coordinators will also be assigned at the unit level.		
RDS 6.1 - Administrations should systematically identify the risks to their aims and objectives each year.	RDE 6.1.3 - As part of the corporate risk studies, the Internal Control Monitoring and Guidance Board will prepare a Risk Strategy Document and submit it to the Rector for approval.	Partially It happened	55
RDS 6.1 - Administrations should systematically identify the risks to their aims and objectives each year.	Within the scope of RDE 6.1.4 - Corporate Risk Management, the creation, tracking, monitoring, reporting, and updating of risk processes and activities to be carried out at our University in a sound and systematic manner will be ensured through the BCMS system.	It happened	100
RDS 6.2 - The probability of risks occurring and their potential impacts should be analyzed at least once a year.	RDE.6.2.1 - The potential impacts of the risks identified in the 2022-2026 Strategic Plan will be evaluated on an impact*severity basis.	Partially It happened	52
RDS 6.2 - The probability of risks occurring and their potential impacts should be analyzed at least once a year.	RDE 6.2.2 - Risk analysis studies to be carried out at the administrative and unit level will be monitored annually by the Accreditation and Quality Coordination Office, the Internal Audit Unit, and the Internal Control Monitoring and Steering Committee.	It didn't happen 40	
RDS 6.3 - Measures to be taken against risks should be identified and action plans should be created.	RDE.6.3.1 - Minimizing risks to the aims and objectives and other targets set out in the 2022-2026 Strategic Plan. Not achieved. 45 An action plan will be prepared to reduce it, and control activities will be determined.		
RDS 6.3 - Measures to be taken against risks should be identified and action plans should be created.	RDE 6.3.2 - Action plans for risks at the administrative and unit levels will be monitored and revised annually by the Accreditation and Quality Coordination Office and the Internal Control Monitoring and Steering Committee.	Partially It happened	70

3. CONTROL ACTIVITIES COMPONENT

Public Internal Control Standard Code and General Requirement	Anticipated Action(s) and Action Code	Realization The situation	Score (%)
QFS 7.1 - Appropriate control strategies and methods (regular review, sampling control, comparison, verification, reporting, coordination, verification, analysis, authorization, supervision, inspection, monitoring, etc.) should be identified and implemented for each activity and its risks.	KFE 7.1 - The functioning of units within our university varies. Appropriate control strategies and methods will be selected for each unit to ensure smooth operation.	It happened	85
KFS 7.2 - Controls should include pre-process control, process control and post-process control, where necessary.	KFE 7.2 - Workflow processes will be communicated to all stakeholders on a unit basis through various platforms (website, etc.). In-service training will be provided when deemed necessary. To ensure that control activities are carried out in integration with Internal Control and Management, these processes will be performed via automation software. Control activities will cover all phases of the processes.	Corporate Risk	100
KFS 7.3 - Control activities should include periodic inspection of assets and ensuring their security.	KFE 7.3 - System records will be perfectly aligned with actual situations. Assets will be physically checked at regular intervals to ensure accuracy.		85
KFS 7.4 - The cost of the chosen control method should not exceed the expected benefit.	KFE 7.4 - Control activities carried out at our university will be implemented based on cost-benefit analyses. Risks will be assessed and monitored on an institutional basis. Effectiveness will be ensured in control activities, and costs will be minimized. Work will be done.	Partially It happened	55
KFS 8.1 - Administrations should establish written procedures regarding their activities and financial decisions and transactions.	KFE 8.1 - Action not defined.	It happened	100
KFS 8.2 - Procedures and related documents should cover the initiation, implementation, and completion phases of an activity or financial decision and transaction.	KFE 8.2 - Action not defined.	It happened	100
KFS 8.3 - Procedures and related documents are current, comprehensive, compliant with legislation, and	KFE 8.3 - Action not defined.	It happened	100

INTERNAL CONTROL SYSTEM EVALUATION REPORT

 The year 2025

It should be understandable and accessible to the relevant personnel.			
KFS 9.1 - The tasks of approving, implementing, recording, and controlling each activity or financial decision and transaction should be assigned to different individuals.	KFE 9.1 - Within the framework of current legislation, the efficiency of tasks will be increased by having different individuals perform tasks in accordance with workflow diagrams to ensure self-control for the approval, implementation, recording, and control of each activity or financial decision and transaction within the units of our university. To prevent unauthorized access and loss risks, access to records and resources will be restricted to authorized personnel.	Partially It happened	71
KFS 9.2 - Managers of administrations where the principle of separation of duties cannot be fully implemented due to insufficient personnel numbers should be aware of the risks and take the necessary precautions.	KFE 9.2 - Plans will be made to address personnel shortages in line with the needs of the units and will be reported to senior management. Cooperation between units will be increased to improve personnel effectiveness.	Partially It happened	58
KFS 10.1 - Managers should conduct the necessary checks to ensure that procedures are implemented effectively and consistently.	KFE 10.1 - The implementation of procedures will be monitored periodically. The currency of legislation will be kept up-to-date. Activities will be carried out within the framework of the PDCA cycle.	Partially It happened	70
KFS 10.2 - Managers must monitor and approve the work and procedures of personnel, and provide necessary instructions to correct errors and irregularities.	KFE 10.2 - Efforts will continue to address errors and irregularities identified during monitoring. In line with the requests of managers and units, in-service training will be provided systematically.	It happened	78
KFS 11.1 - Necessary precautions should be taken against factors affecting the continuity of operations, such as staff shortages, temporary or permanent absences, transitions to new information systems, changes in methods or legislation, and extraordinary circumstances.	KFE 11.1 - Personnel competencies will be enhanced at our university through in-service training and job rotation practices when necessary. Sufficient reserve personnel will be ensured for related roles, after reviewing relevant data.	It happened	83
KFS 11.2 - Substitute personnel should be appointed where necessary, in accordance with proper procedures.	KFE 11.2 - Action not defined.	It happened	100
KFS 11.3 - Personnel leaving their duties must prepare a report including the status of their work or transactions and the necessary documents, and submit this report to the assigned personnel.	KFE 11.3 - The manager will conduct an orientation program for the personnel to be assigned to replace the departing employee before the termination of employment, and the departing employee will be required to prepare documents and reports regarding the status of the process and provide these monitored reports to the assigned personnel. This matter will be by the unit managers.	Partially It happened	65

INTERNAL CONTROL SYSTEM EVALUATION REPORT

 The year 2025

This should be provided to the staff by the manager.			
KFS 12.1 - Controls to ensure the continuity and reliability of information systems must be defined and implemented in writing.	KFE 12.1 - Where possible, the information management systems (PBS, OBS, EBYS, etc.) used in our university will be integrated with each other. The process will partially involve integrating new programs into the existing system and integrating the systems with e-government.		55
KFS 12.2 - Authorizations should be made for data and information entry into the information system and for access to them, and mechanisms should be established to prevent, detect and correct errors and irregularities.	KFE 12.2 - "A confidentiality agreement will be prepared by the relevant unit for individuals authorized to enter data and information into information systems. actions will be taken against personnel who do not act in accordance with their duties."	Necessary authority and	58
KFS 12.3 - Information governance for administrations It should develop mechanisms to provide this.	KFE 12.3 - A communication mechanism will be prepared through which users can submit their opinions and requests regarding information systems. Feedback, requests, demands, and improvement suggestions sent through this mechanism will be evaluated as "completed" by the Information Technology Department and forwarded to senior management if deemed necessary. New programs and improvements needed during this process will be integrated into the system.		100

4. INFORMATION AND COMMUNICATION COMPONENT

Public Internal Control Standard Code and General Terms	Anticipated Action(s) and Action Code	Realization The situation	Score (%)
BIS 13.1 - Administrative systems must have an effective and continuous information and communication system encompassing both internal and external communication, both horizontally and vertically.	BIE 13.1 - "Work will be undertaken to establish mechanisms for evaluating the demands and opinions of internal and external stakeholders. Procedures will be created to cover internal horizontal and vertical communication within the university, as well as external communication. "Frequently Asked Questions" sections will be created on our university's website. To ensure effective teaching among students and educators, BOYSIS and live lesson systems are being developed and used, and further development work will be carried out."	It happened	90
BIS 13.2 - Managers and staff should have timely access to the necessary and sufficient information to perform their duties.	BIE 13.2 - As part of the annual Orientation and In-Service Training, necessary updates will be made to enable personnel to perform their duties. A web page will be developed to track these training contents online. If possible, an Information Management System (IMS) will be acquired that can generate the necessary information and reports needed by management and provide analysis capabilities.	information and	85
BIS 13.3 - Information must be accurate, reliable, complete, useful, and understandable.	BIE 13.3 - In the event of any disruption to the accuracy or flow of information, necessary measures will be taken immediately.	necessary measures	97
BIS 13.4 - Managers and relevant personnel should have timely access to information regarding the implementation of the performance program and budget, as well as other information related to resource utilization.	BIE 13.4.1 - The process of entering relevant data into the performance program module of the Ministry of Treasury and Finance's Program-Budget System and providing training to relevant personnel on these matters will continue.	It happened	100
BIS 13.4 - Managers and relevant personnel should have timely access to information regarding the implementation of the performance program and budget, as well as other information related to resource utilization.	BIE 13.4.2 - Within the scope of the Orientation and In-Service Training to be given every year, the completion of the training content will be monitored online.		100
BIS 13.5 - The management information system should be designed to generate the necessary information and reports required by management and to provide the ability to perform analysis.	BIE 13.5 - Where feasible, the Information Technology Department will develop a system that reports on data from existing automation systems, providing the information and reports needed by management. The acquisition of an academic data management system will increase the visibility of academic activities.	Partially It happened	58
BIS 13.6 - Managers must communicate their expectations to personnel within the scope of the administration's mission, vision, and objectives, and within the scope of their duties and responsibilities.	BIE 13.6 - Managers will periodically check with and inform employees about their expectations.	Partially It happened	52

INTERNAL CONTROL SYSTEM EVALUATION REPORT

 The year 2025

BIS 13.7 - The administration's horizontal and vertical communication system should enable personnel to submit their evaluations, suggestions, and problems.	BIE 13.7 - Action not defined.	It happened	100
BIS 14.1 - Administrations must disclose their aims, objectives, strategies, assets, liabilities, and performance programs to the public annually.	BIE 14.1 - The annual public disclosure of our university's aims, objectives, strategies, assets, liabilities, and performance programs will be continued and improved.	It happened	100
BIS 14.2 - Administrations must disclose to the public the results of the first six months of their budget implementation, expectations and targets for the second six months, and their activities.	BIE 14.2 - Action not defined.	It happened	100
BIS 14.3 - Activity results and evaluations should be shown and announced in the administration's activity report.	BIE 14.3 - Action not defined.	It happened	100
BIS 14.4 - In order to monitor activities, a horizontal and vertical reporting network should be established in writing within the administration, and units and personnel should be informed about the reports that need to be prepared regarding their duties and activities.	BIE 14.4 - All employees will be informed about reporting, a horizontal and vertical reporting network will be determined in writing within the administration, and units and personnel will be informed about the reports that need to be prepared regarding their duties and activities.	It happened	83
BIS 15.1 - The registration and filing system should cover incoming and outgoing documents, including those in electronic format, as well as internal administrative communication.	In accordance with BIE 15.1 - Regulation on Procedures and Principles to be Applied in Official Correspondence, the implemented changes are being updated on the existing EBYS (Electronic Document Management System) and the necessary training is being provided.	on the existing	86
BIS 15.2 - The record-keeping and filing system must be comprehensive and up-to-date, and accessible and traceable by managers and staff.	BIE 15.2 - Action not defined.	It happened	100
BIS15.3 - The record-keeping and filing system must ensure the security and protection of personal data.	BIE 15.3 - All necessary measures for the protection of personal data under the Law on the Protection of Personal Data have been implemented.		85

INTERNAL CONTROL SYSTEM EVALUATION REPORT

 The year 2025

BIS15.4 - The record-keeping and filing system must conform to established standards.	BIE 15.4 - Action not defined.	It happened	100
BIS15.5 - Incoming and outgoing documents must be recorded in a timely manner, classified according to standards, and stored in accordance with the archival system.	BIE 15.5 - As part of the annual Orientation and In-Service Training, necessary training will be provided to enable personnel to perform their duties encountered in archiving will be resolved.	Problems	85
BIS 15.6 - An archive and documentation system should be established that complies with specified standards, including the recording, classification, preservation, and access to the administration's business and transactions.	BIE 15.6 - Necessary measures will be taken, where possible, to strengthen the archive automation infrastructure and increase its security.	It happened	100
BIS 16.1 - Methods for reporting errors, irregularities, and corruption should be determined and announced.	BIE 16.1 will address corruption and irregularities; necessary regulations will be put in place and prescribed methods will be determined. ~~To be reported to our university.~~	Partially It happened	51
BIS 16.2 - Managers must conduct adequate investigations into reported errors, irregularities, and corruption.	BIE 16.2 - Action not defined.	It happened	100
BIS 16.3 - Personnel who report errors, irregularities, and corruption should not be subjected to unfair or discriminatory treatment.	BIE 16.3 - If it is determined that the relevant personnel have been subjected to unfair and discriminatory treatment, the necessary procedures will be carried out and measures will be taken within the framework of the legislation.		83

5. MONITORING COMPONENT

Public Internal Control Standard Code and General Requirement	Anticipated Action(s) and Action Code	It happened me The situation	Score (%)
IZS 17.1 - The internal control system should be evaluated through continuous monitoring, specific assessment, or a combination of both methods.	IZE 17.1 - Functioning of the internal control system Internal Control Monitoring and Steering Committee and Strategy Development Department and Achieved 100 It will continue to be evaluated at least once a year and reported to senior management.		
IZS 17.2 - Processes and methods should be established for identifying, reporting, and taking necessary measures regarding deficiencies in internal control and inappropriate control methods.	IZE 17.2 - The Internal Control Monitoring and Steering Committee will prepare a report to ensure that corrective measures are taken regarding deficiencies identified as a result of monitoring and evaluating surveys, complaints, annual activity reports, and internal and external audit reports. If necessary, the action plan will be amended and revised based on the report's findings. These activities will be tracked through the Quality Management System software to ensure that necessary measures are taken.	It happened 78	
IZS 17.3 - The participation of the administration's units in the evaluation of internal control should be ensured.	IZE 17.3 - The Internal Control Monitoring and Steering Committee, responsible for evaluating internal controls, will continue to conduct evaluations with the participation of all academic and administrative units and report them electronically.	Partially It happened	74
IZS 17.4 - In evaluating internal control, the opinions of managers, requests and complaints from individuals and/or administrations, and reports prepared as a result of internal and external audits should be taken into consideration.	IZE 17.4 - The evaluation of internal control will continue with the participation of all academic and administrative unit officials. Meetings will be held to gather the opinions of managers, and surveys, complaints, annual activity reports, and reports resulting from internal and external audits will be evaluated together with the relevant unit manager. These activities will be tracked using the Quality Management System software.	Partially It happened	73
IZS 17.5 - Measures to be taken should be determined as a result of the evaluation of internal control and implemented within the framework of an action plan.	IZE 17.5 - As a result of the internal control evaluation, necessary measures will be determined and the existing action plan will be revised accordingly. Meetings will be held to ensure that managers' opinions are taken into account. The functioning of the internal control system will be reviewed at least once a year by the Internal Control Monitoring and Steering Committee and the Strategy Development Department. (Completed 100) Necessary improvements will be made based on the evaluation results. Surveys, complaints, annual activity reports, internal institutional evaluation reports, and reports prepared as a result of internal and external audits will be evaluated, and necessary actions will be taken.		
IZS 18.1 - Internal audit activities must be carried out in accordance with the standards determined by the Internal Audit Coordination Board.	IZE 18.1 - Internal audit activities will be carried out periodically, giving priority to the internal control system establishment activities carried out in our university.	It happened 100	
IZS 18.2 - An action plan containing the measures deemed necessary by the administration as a result of the internal audit should be prepared, implemented, and monitored.	IZE 18.2 - Action not defined.	It happened 100	

III. OTHER INFORMATION

The data obtained from the recommended information sources for evaluating the internal control system are presented in the section below.

1. INTERNAL AUDIT RESULTS

Internal audit activities are carried out within the Internal Audit Unit of our university by three internal auditors in accordance with the legislation. In this context, 5 audit reports were prepared as a result of 5 audits conducted by the Internal Audit Unit in 2025, and these reports were submitted to the Rector's Office. A summary of the audit activities is provided in the table below.

SALT NO	SUBJECT OF AUDIT	UNIT	RAPOR NO
1	Yozgat Vocational School Private Budget Operations	Yozgat Vocational School College	2025/1-DR
2	Yozgat Vocational School Revolving Capital Transactions	Yozgat Vocational School College	2025/2-DR
3	Health Services Professions College Income and Expenditure Transactions	Health Services Vocational School	2025/3-DR
4	Faculty of Arts and Sciences Revenue and Expenditure Transactions	Faculty of Arts and Sciences	2025/4-DR
5	Direct Procurement Transactions	Administrative and Financial Affairs Department	2025/5-DR

In addition, the investigation activity carried out at the Health Practice and Research Center (Hospital). As a result, Inspection Report No. 2025/1-IR was prepared.

As a result of the audit, an agreement was reached with the audited unit regarding all findings, and the recommendations were incorporated into an action plan. Monitoring and evaluation activities regarding the audit reports are ongoing. The reports are submitted to the Rector for follow-up at the highest level. The relevant units are continuing to take the necessary actions regarding the issues mentioned in the reports.

2. EXTERNAL AUDIT RESULTS

In accordance with Law No. 6085, post-expenditure external audits at our University are conducted by the Court of Accounts, which is responsible for examining the financial activities, decisions, and transactions of the administration within the framework of accountability of public administrations under general administration, in terms of their compliance with laws, institutional aims, objectives, and plans, and reporting the results to the Turkish Grand National Assembly. Our University was included in the audit scope by the Court of Accounts for the 2024 fiscal year. The audit report can be found at <https://www.sayistay.gov.tr/reports/EOQNv3QP2-yozgat-bozok-universitesi> It was published at [address].

The audit report in question includes 13 findings regarding special budget transactions and 4 findings regarding revolving fund transactions. Some of the actions related to these findings have been completed, and activities are ongoing for the remaining ones. Our university has been included in the scope of the Court of Accounts audit for the 2025 fiscal year.

Note: Since the audit report for the 2025 fiscal year has not yet been sent to our University, the external audit results for 2025 cannot be included.

IV. OTHER SOURCES OF INFORMATION

The data relating to preliminary financial control, requests and complaints from individuals and/or administrations, and other information used in the evaluation are described below.

PRELIMINARY FINANCIAL CONTROL DATA

In addition to Law No. 5018, other laws and secondary legislation, preliminary financial control procedures are carried out within the scope of the Public Preliminary Financial Control Regulation. According to the regulation, all tenders exceeding monetary limits and transactions not subject to limits are subject to preliminary financial control. Within our university, 16 such tenders are subject to preliminary financial control in 2025. The preliminary financial control process for the procurement of goods and services tenders totaling 65,216,379.84 TL and the contract documents and commitment files prepared for 4 construction projects totaling 60,845,044.40 TL were carried out by the Strategy Development Department and approved. Furthermore, preliminary financial control processes are conducted by the Spending Authority, the Implementing Officer, and other authorized personnel within the spending units before any financial decisions and transactions are made.

REQUESTS AND COMPLAINTS OF INDIVIDUALS AND/OR ADMINISTRATIONS

Requests and complaints from individuals or administrations are submitted to our University via the Presidential Communication Center (CIMER) in the form of petitions and written documents. Written requests and complaints are forwarded to the relevant unit and finalized through the Electronic Document Management System. In 2025, 668 applications were made through CIMER; the vast majority of these were for requests, thanks, and complaints, and action was taken on all of these applications, with 45 being in the thank-you category. Accordingly, it has been observed that the electronic tracking and resolution of incoming requests and complaints is implemented at the university.

OTHER INFORMATION

In addition to the information described above, many transactions are carried out through electronic software systems, including the management of financial assets, project execution, personnel and student registration, etc.

These software

- programs include:
- 1- Integrated Public Financial Management Information System (IPFMIS)
 - 2- Program Budget System (Program Budget)
 - 3- Expenditure Management System (EMS)
 - 4- TÜBİTAK Project Transfer Tracking System (TTS)
 - 5- Public Investment Information System (KaYa)
 - 6- Electronic Public Procurement Platform (EKAP)
 - 7- Personnel Automation Program 8- Student Automation Program 9- Library Automation
 - Program 10- Software for Estimating Costs and Quantity Surveying in Tenders, 11- Higher Education Council Common Database (YÖKSİS)
 - 12- Electronic Edge System (e-Edge)
 - 13- Electronic Document Management System (EDMS)
 - 14- Electronic Public Information Management System (KAYSIS)
 - 15- Authorized Signatories Management Module (ASM)
 - 16- Integrated Quality Management System (IQMS)
 - 17- Luxriot, BAPSIS, Milestone, Avesis, Personnel Management, PVM, Bozok GIS, Palo Alto, Zimbra, VMware vCenter, Oracle, SQL Server, Visual Studio, Comodo End Point Manager AV, Cafeteria Automation, Vehicle and Personnel Tracking systems.

V. DEVELOPMENT OF THE INTERNAL CONTROL SYSTEM

In our university, the internal control system is monitored unit by unit through the Integrated Quality Management System (IQMS). According to the IQMS data, it has been observed that the units largely comply with the requirements of the internal control system. It has been seen that the 2023-2024 Public Internal Control Standards Compliance Action Plan, updated and published in 2023, has been communicated to all units, and overall consistency is assessed at the unit level. The 2025-2026 Public Internal Control Standards Compliance Action Plan has been prepared and communicated to the units, and its follow-up is required. The internal control system is evaluated at least once a year and reported to senior management.

The Strategy Development Department conducted in-service training activities and exchanged correspondence to ensure that the Internal Control System and its operation are embraced and supported by all personnel.

In accordance with the Public Internal Control Regulation published in the Official Gazette dated 05.03.2025 and numbered 32832, the Procedures and Principles Regarding Compliance with Public Internal Control Standards and Risk Management have been prepared and published on our University's website. Furthermore, written notifications regarding the procedures to be carried out within the scope of the Public Internal Control Regulation have been sent to the University's expenditure units, and these activities are being monitored.

VI. CONCLUSION AND RECOMMENDATIONS

Based on an evaluation using external and internal audit reports, questionnaires, and other information sources, this section identifies the strengths and areas for improvement in the administration's internal control system, as well as the steps that need to be taken to strengthen these areas.

1. STRENGTHS

Our university's 2025-2026 Action Plan for Compliance with Public Internal Control Standards includes strengths. Furthermore, the strengths outlined in our university's Strategic Plan are:

1. The implementation of occupational health and safety practices at the university hospital.
2. A participatory management approach.
3. The establishment of a Hemp Research Institute at the university and the university becoming a specialized university.
4. The implementation of quality management systems in all units of the university.
5. The diversity of the university's databases.
6. The existence of a reward system for academic and administrative staff.
7. The high motivation of managers and employees to create awareness of the quality culture within the university.
8. The university having an Accreditation and Quality Coordination Office.
9. The presence of in-service training and online events conducted at the university.

2. AREAS FOR IMPROVEMENT

Our university's 2025-2026 Action Plan for Compliance with Public Internal Control Standards includes areas for improvement. Additionally, the university's Strategic Plan also lists areas for improvement.

1. Shortage of personnel in academic and administrative positions.
2. Insufficient financial support for scientific research.
3. Lack of physical space and equipment in some units and departments.
4. Inadequate human resources performance evaluation system.
5. Low number of patents, copyrights, and registrations.
6. Insufficient financial support obtained by the university from external sources.
7. Insufficient number of companies owned by faculty members in the Technopark.
8. Low revolving fund income and insufficient income-generating activities.
9. Deficiencies in the implementation, monitoring, and evaluation processes of the university's internal control action plan across all units.

3. RECOMMENDATIONS FOR ACTION

Our university's 2025-2026 Public Internal Control Standards Compliance Action Plan includes actions identified for compliance with internal control standards. To ensure the widespread implementation of these actions across all relevant units, it is considered beneficial for all units to track their respective areas of responsibility through the BKYS system and take the necessary actions.

INTERNAL CONTROL SYSTEM EVALUATION REPORT

 The year 2025

His/Her job	Name Surname	Signature
Vice Rector	Prof. Dr. Güngör YILMAZ	
Vice Rector	Prof. Dr. Tansel HACIHASANOĞLU	
Vice Rector	Prof. Dr. Fuat KÖKSAL	
Acting Secretary-General (Rapporteur)	Assoc. Prof. Dr. Mustafa KOCAKAYA	
Dean of the Faculty of Dentistry (Uhde) Prof. Dr. Yusuf HIDIR		
Dean of the Faculty of Education	Prof. Dr. Gürsel GÜLER	
Dean of the Faculty of Arts and Sciences	Prof. Dr. Hidayet ÇETİN	
Acting Dean of the Faculty of Law	Prof. Dr. Kadir GÜRTEN	
Faculty of Economics and Administrative Sciences Dean	Prof. Dr. İbrahim DOĞAN	
Dean of the Faculty of Theology	Prof. Dr. İsmail PIRLANTA	
Dean of the Faculty of Communication	Prof. Dr. Zülfiye ACAR YENTÜRK	
Faculty of Engineering and Architecture Dean	Prof. Dr. Yüksel TAĞDEMİR	
Dean of the Faculty of Health Sciences	Prof. Dr. Sevinç POLAT	
Dean of the Faculty of Sports Sciences	Prof. Dr. Ercan POLAT	
Dean of the Faculty of Medicine	Prof. Dr. Yusuf HIDIR	
Dean of the Faculty of Tourism (Uhde)	Prof. Dr. Güngör YILMAZ	
Dean of the Faculty of Veterinary Medicine	Prof. Dr. Selim KUL	
Dean of the Faculty of Agriculture	Prof. Dr. Tuğrul YAKUPOĞLU	

INTERNAL CONTROL SYSTEM EVALUATION REPORT

 The year 2025

Member	Prof. Dr. Hasan Güner BERKANT	
Member	Prof. Dr. Çiydem KADER	
Department Head	Ahmet ARSLAN	
Department Head	Izzet UNLU	
Department Head	Eyyüp TANIY	
Department Head	Dr. Gökalp ÇINARER, Assistant Professor	
Department Head	Osman Ozer	
Department Head	Ibrahim ONAL	
Department Head	Abdullah Salih IPEK	
Department Head	Alpaslan DOGAN	

Evaluation Period : Fiscal Year 2025

Report Date : Mart / 2026

Prepared by the Unit : Strategy Development Department

Appendices

Appendix 1: Table 1 (Realization data obtained from the BKYS system in PDF format)

Appendix 2: Document (pdf) showing applications made through C MER (Presidential Communication Center)

Appendix 3: Table showing the numbers and amounts of preliminary financial controls (excel)