

KAMU İÇ KONTROL STANDARTLARINA UYUM VE RİSK KONTROL EYLEM PLANLARI SÜREÇ RAPORU 2025- 2026

GÜMÜŞHANE ÜNİVERSİTESİ

T.C.

Strateji Geliştirme Daire Başkanlığı
Kurumsal Risk Yönetimi ve İç
Kontrol Birimi



Gümüşhane Üniversitesi | 2025-2026



EXECUTIVE SUMMARY

Our university operates in accordance with the "Law No. 5765 on the Organization of Higher Education Institutions and the Regulations on Teaching Staff of Higher Education Institutions" published in the Official Gazette dated 31.05.2008 and numbered 26892. Decree Law on Staffing and Decree Law on General Staffing and Procedures

Article 1 of the Law on Amendments to the Annexes to the Decree and Law No. 2809

It was established by the addition of Article 98.

In the annex (III) to the Public Financial Management and Control Law No. 5018 dated 10/12/2003 public institutions within the scope of general administration, excluding regulatory and supervisory bodies.

Principles regarding the establishment, implementation, monitoring, and development of internal control systems in administrations, The goal is to define the methods, procedures, and processes.

Articles 55, 56 and 57 of the Public Financial Management and Control Law No. 5018 and No. 1

Based on Article 220/A of the Presidential Decree on the Organization of the Presidency

It has been prepared.

Prof. Dr. Oktay YILDIZ

Rector

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COMPLIANCE WITH PUBLIC INTERNAL CONTROL STANDARDS AND RISK CONTROL ACTION PLANS

REPORT 2025-2026

1. Legislative Change and Structural Transformation (Legal Basis)

The Public Internal Regulations, published in the Official Gazette dated 05.03.2025 and numbered 32832, entered into force.

The Control Regulations necessitate a fundamental systemic change in the administrative and academic structure of the university.

He has done.

- **Previous Practice:** In accordance with the provisions of previous legislation, the Public Internal Control Standards Compliance Action Plan Plans and Risk Control Action Plans are prepared at the institutional level (administrative level) and from a single center.

Preparations were underway.

- **New Implementation:** In accordance with Articles 19 and 20 of the new regulation, each spending unit is obligated to prepare, implement, monitor, and directly submit to the Senior Management a Public Internal Control Standards Compliance Action Plan and a Risk Control Action Plan within its own structure.

2. Process Management, Planning, and Formal Approval Mechanism

In order to fully comply with the provisions of the new legislation, "Public Internal Control Standards"

An institutional transition is being carried out based on the "Adaptation Action Plan Guide" and the "Public Institutional Risk Management Guide".

The schedule has been planned.

- **Approval of the Preparation Schedule:** The "Unit Public Internal Control Compliance Action and Risk Control Action Plan Preparation Schedule" prepared by the Strategy Development Department; letter dated 23.10.2025 and numbered E-53492214-612.01-376216; Department Head Onur KAYA and General Secretary Mehmet ATALAY's written opinions were submitted to the Rector's Office. The said calendar is the same. Today, it was officially approved by Rector Prof. Dr. Oktay YILDIZ.

- **Coordination Responsibility:** Technical coordination of the process at the level of all spending units, Document management and information flow are handled by the Strategy Development Department, headed by Onur KAYA and Branch Manager Ali KARADENİZ.

3. Phased Training Programs and Pilot Unit Applications

In order to ensure the flawless implementation of unit-based action plans across the university, Strategy Development

A strategic training and dissemination program was implemented under the coordination of the Department.

3.1. First Pilot Group Studies

3.1.1. Unit Public Internal Control Standards Compliance Action Plan Training (Training-1)

• **Official Preparation Process:** Following the initial notification letter dated 29.07.2025 and numbered E-53492214-612.01-351046, the "DAILY" notification letter dated 03.09.2025 and numbered E-53492214-612.01-361237 was issued.

The training program has been organized through official written communication.

• **1. Pilot Group Units:** Faculty of Health Sciences, Graduate Education Institute, Gümüşhane Vocational School

It is the College and the Department of Administrative and Financial Affairs.

Training Date and Location: The training will take place on September 10, 2025, between 10:00 and 12:00 at Dr. Mustafa's office.

The event was held in the Tomara Hall of the ÇALIK Congress and Culture Center.

• **Participant Profile:** Vice deans, vice directors, and from academic units.

Faculty/institute/college secretaries; and from administrative units, branch managers and one designated staff member.

Participation is mandatory.

• **Calendar and Presentation Program (Presentation-1):** Action plan for all units in the first pilot group.

They were requested to complete their preparations no later than October 8, 2025. These prepared plans...

The official presentations will be held on October 8, 2025, between 10:00 and 12:00 at the Dr. Mustafa ÇALIK Congress and Culture Center.

It was held in the central Tomara Hall.

3.1.2. Risk Control Action Plan Training and Activities (Training-2)

• **Formal Preparation Process:** This process can hinder the organization from achieving its strategic aims and objectives.

In order to identify and evaluate risks at the expenditure unit level, the document dated 21.10.2025

A new study has been initiated with document number E-53492214-612.01-375638.

Training Date and Location: The training will take place on December 3, 2025, between 10:00 and 12:00 in Tomara.

It was performed in the hall.

• **Calendar and Presentation Program (Presentation-2):** Action plan of the units in the first pilot group

They were asked to complete their preparations no later than December 3, 2025. The prepared plans are official.

The presentations will be held on December 3, 2025, between 10:00 and 12:00 at the Dr. Mustafa ÇALIK Congress and Culture Center.

It was held in the central Tomara Hall.

3.2. Second Pilot Group Studies

3.2.1. Unit Public Internal Control Standards Compliance Action Plan Training (Training-3)

• **Formal Preparation Process:** Following the completion of the initial pilot group studies, the system will be implemented at the university.

with the aim of extending it to the whole world, with the letter dated 21.01.2026 and numbered E-53492214-612.01-396549

The training program has been planned. Accordingly, a second pilot unit has been selected and the preparation process has begun.

It has been initiated.

• **Second Pilot Units Included in the Scope:**

• **Faculties:** Faculty of Economics and Administrative Sciences, Faculty of Communication, Faculty of Literature and Faculty of Tourism.

• **Vocational Schools:** Gümüşhane Health Services Vocational School, Kelkit Ayдын Doğan Vocational School,

Yılan Mustafa Beyaz Vocational School and Torul Vocational School.

• **Departments:** Student Affairs Department, Personnel Department, Health Department

Department of Culture and Sports and Department of Construction and Technical Affairs.

• **Calendar and Presentation Program (Presentation-3):** Action plan for all units in the second pilot group.

They were requested to complete their preparations no later than April 1, 2026. The prepared plans...

The official presentations will be held on April 1, 2026, between 10:00 and 12:00 at the Dr. Mustafa ÇALIK Congress and Culture Center.

It was held in the central Tomara Hall.

3.2.2. Risk Control Action Plan Training (Training-4)

• **Formal Preparation Process:** To identify risks at the spending unit level, 02.04.2026

A new work program has been planned with the letter dated [date] and numbered E-53492214-612.01-412856. •

Second Pilot Units Included: Faculties and Vocational Schools included in Education-3.

Higher education institutions and departments have also been included in this process.

Training Date and Location: The training will take place on April 17, 2026, between 10:00 and 12:00 at Dr. Mustafa's office.

This was held in the Tomara Hall of the ÇALIK Congress and Culture Center. **3.3. Third**

Pilot Group Studies and Joint Programs

3.3.1. Unit Public Internal Control Standards Compliance Action Plan Training (Training-5)

• **Official Preparation Process:** Following the information letter dated 30.04.2026 and numbered E-53492214-612.01-418638, the training program will be published with an official letter dated 30.04.2026 and marked "DAILY".

It has been planned.

• Third Pilot Units Included in the Scope:

• **Faculties:** Faculty of Engineering and Natural Sciences, Faculty of Theology, and Faculty of Sports Sciences Faculty.

• **Colleges:** College of Applied Sciences.

• **Vocational Schools:** Kelkit Sema Doğan Health Services Vocational School, İbrahim Dursun Keleş

Health Services Vocational School, İrfan Can Köse Vocational School, Social Sciences Vocational School, and Kürtün Vocational School.

• **Centers and Coordinators:** Central Research Laboratory, Application and Research

Central Office and Scientific Research Projects Coordination Office.

Administrative Units: Private Office (Rectorate), Private Office (General Secretariat), Library and Documentation

Department, Information Technology Department, and Legal Counsel.

3.3.2. Risk Control Action Plan Training and Presentation Program (Training-6 / Presentation-4)

• **Official Preparation Process:** Following the initial notification letter dated 04.05.2026 and numbered E-53492214-612.01-418825, the "DAILY" notification letter dated 10.06.2026 and numbered E-53492214-612.01-418825 will be issued.

The process was conducted through official written communication. Within the program, the second group presented their plans, followed by the third group...

The group's training activities have been combined.

 2. Pilot Group (Units to Present): Economics and Administrative Sciences, Communication, Literature and Tourism

Its faculties are; Gmhane Health Services, Kelkit Aydn Doan, iran Mustafa Beyaz and Torul.

Vocational Schools; Student Affairs, Personnel, Health, Culture and Sports, and Construction and Technical Affairs Departments

They are the presidencies.

 3. Pilot Group (Units to Receive Training): Engineering and Natural Sciences within the scope of Training-5,

Faculties of Theology and Sports Sciences; School of Applied Sciences, related Vocational Schools

Colleges, centers, coordination offices, and administrative units have participated in the program.

 Calendar and Presentation Program (Presentation-4): Action plan for all units in the second pilot group.

They were requested to complete their preparations no later than June 10, 2026. These prepared plans...

The official presentations will be held on June 10, 2026, between 10:00 and 12:00 at the Dr. Mustafa ALIK Congress and Culture Center.

It was held in the central Limni Hall.

4. Conclusion and Evaluation

When all official documents are evaluated chronologically and functionally, it becomes clear that Gmhane University's...

The transition process to the new Public Internal Control Regulation is being carried out with a highly planned, transparent, and institutional timetable.

It is observed that he is in charge.

In line with the modern management principles introduced by the Public Financial Management and Control Law No. 5018 and the Public Internal Control Regulation, which entered into force on March 5, 2025, our Department

Internal control efforts, initiated under our coordination, were completed ahead of schedule thanks to the outstanding efforts of all our teams.

It has been successfully completed in the designated pilot units (Faculty of Health Sciences, Gmhane Vocational School, Graduate Education Institute, Department of Administrative and Financial Affairs, and Department of Strategy Development).

The training and implementation processes carried out provide crucial information for adapting the system to the corporate structure.

This has enabled the accumulation of knowledge and experience. These outputs and best practice examples obtained in the first stage.

The 2nd and 3rd pilot dissemination studies, conducted under the guidance of [Name/Title], focused on risk-oriented approaches across our university.

It has created a multiplier effect in establishing a management culture and corporate awareness.

However, it is important to emphasize that the internal control system is implemented through corporate documents that are prepared and approved.

It is not a completed static structure or a finished project; it is integrated into all operational processes of the administration.

It is a dynamic and continuously ongoing cycle. Changing regulatory requirements, institutional needs, and the environment.

These conditions necessitate keeping the system flexible as a living mechanism.

Accordingly, in order to maintain the effectiveness of the system in the following years, the Strategy Development Department

Under the monitoring and guidance of our Presidency, the following fundamental structural steps are aimed to be pursued resolutely:

 Continuous Monitoring and Evaluation: Risk Control Action Plans prepared for each unit.

To ensure that their plans don't remain merely on paper, risk management steps will be monitored periodically, and

will be reported.

ÿ Periodic Revision and Update: Changes in corporate objectives, new risk factors encountered.

and based on feedback obtained from the implementation results, action and risk plans will be regularly prepared.

It will be revised and kept up-to-date.

ÿ Sustainability and Corporate Culture: Preserving accumulated knowledge and internal control principles.

corporate training and mentoring to make it a way of doing business for all personnel.

Activities will continue uninterrupted in the subsequent periods as well.

The Rector's Office, the General Secretariat, the Vice-Rectorates, and the Quality Coordinator's Office form a complete unit.

This process, which it supported in coordination, was organized into three pilot groups, totaling: **1 Institute, 8 Faculties,**

Training and presentation programs at the level of **1 College, 10 Vocational Schools and 10 Administrative Units.**

It has been successfully completed.

The Strategy Development Department, in particular, guided the structuring process of our university's internal control system.

We would like to express our gratitude to our Chairman, Mr. Onur KAYA, and to our Branch Manager, Ali KARADENÿZ, who meticulously coordinated and technically monitored the process; and to Prof. Dr. Sevim Beyza ÖZTÜRK SARIKAYA, Dr. Gülen SÖNMEZ, and Dr. Osman, who made significant contributions to the training processes with their academic expertise.

We would like to thank BENK and all our staff who support our work with a sense of corporate responsibility.

In conclusion, this system, built on the foundations of leadership, administrative ownership, and intensive staff effort,

Transparency, accountability, and the effective and economical use of resources in the financial and administrative operations of our university.

It will continue to serve the principles of efficient use at the highest level.

GÜMÜŞHANE ÜNİVERSİTESİ



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