

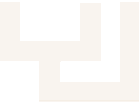
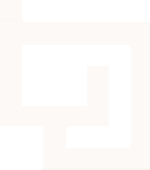
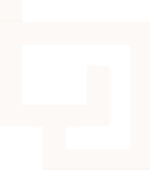
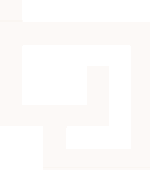
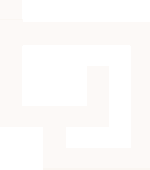
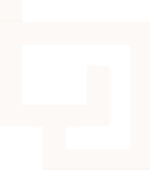
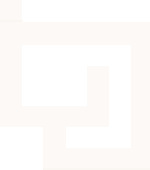
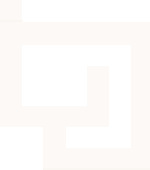
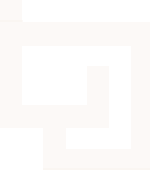
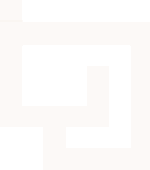
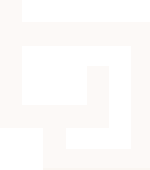
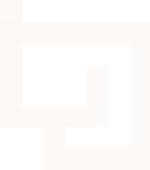
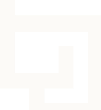
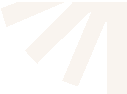
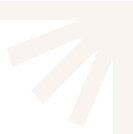
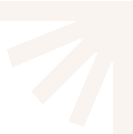
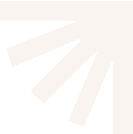
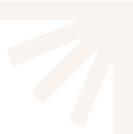
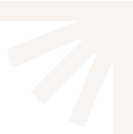
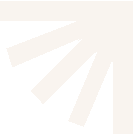
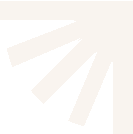
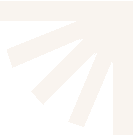
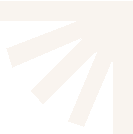
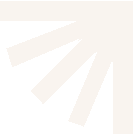
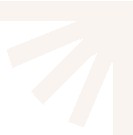
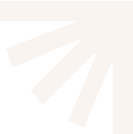
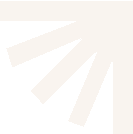
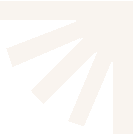
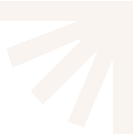
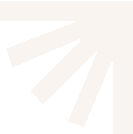
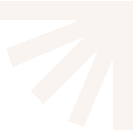
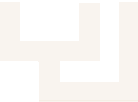
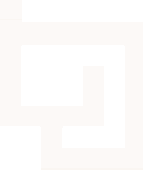
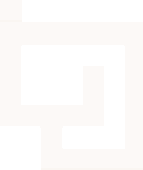
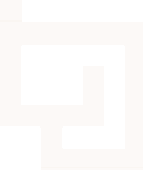
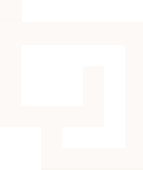
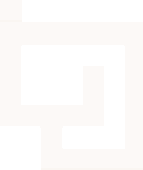
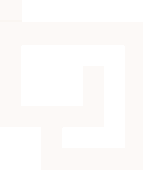
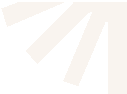
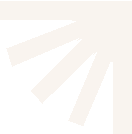
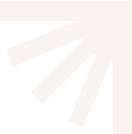
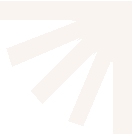
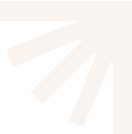
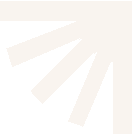
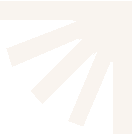
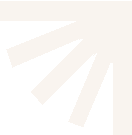
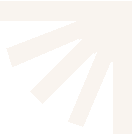
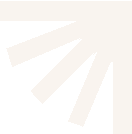
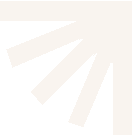
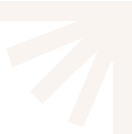
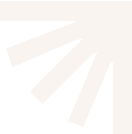
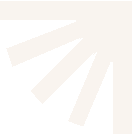
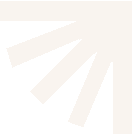
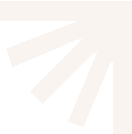
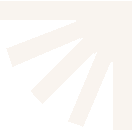
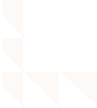
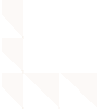
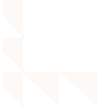
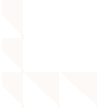
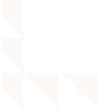
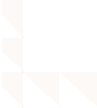
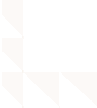
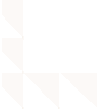
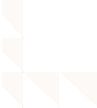
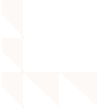
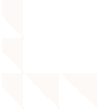
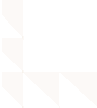
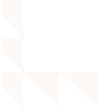
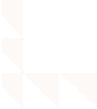
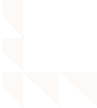
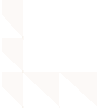
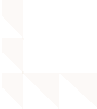
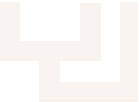
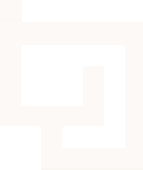
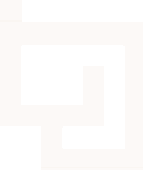
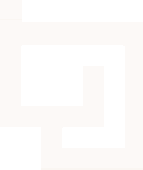
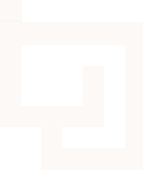
KAMU İÇ KONTROL STANDARTLARI

Kamu İç Kontrol Standartları, idarelerin, iç kontrol sistemlerinin oluşturulmasında, izlenmesinde ve değerlendirilmesinde dikkate almaları gereken temel yönetim kurallarını göstermekte ve tüm kamu idarelerinde tutarlı, kapsamlı ve standart bir kontrol sisteminin kurulmasını ve uygulanmasını amaçlamaktadır.

Kamu İç Kontrol Standartları, uluslararası standartlar ve iyi uygulama örnekleri çerçevesinde, iç kontrolün; kontrol ortamı, risk değerlendirmesi, kontrol faaliyetleri, bilgi ve iletişim ile izleme bileşenleri esas alınarak, tüm kamu idarelerinde uygulanabilir düzeyde olmasını sağlamak üzere genel nitelikte düzenlenmiştir.

**Strateji Geliştirme Daire Başkanlığı**

# KONTROL ORTAMI STANDARTLARI



Kontrol ortamı, iç kontrolün diğer unsurlarına temel teşkil eden genel bir çerçeve olup, kişisel ve mesleki dürüstlük, yönetim ve personelin etik değerleri, iç kontrole yönelik destekleyici tutum, mesleki yeterlilik, organizasyonel yapı, insan kaynakları politikaları ve uygulamaları ile yönetim felsefesi ve iş yapma tarzına ilişkin hususları kapsar.

# Standart: 1. Etik Değerler ve Dürüstlük Personel davranışlarını belirleyen kuralların

**personel tarafından bilinmesi sağlanmalıdır.**

Bu standart için gerekli genel şartlar:

* 1. İç kontrol sistemi ve işleyişi yönetici ve personel tarafından sahiplenilmeli ve desteklenmelidir.
  2. İdarenin yöneticileri iç kontrol sisteminin uygulanmasında personele örnek

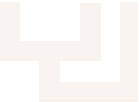
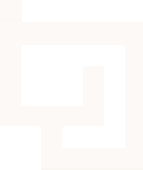
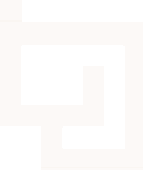
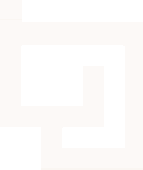
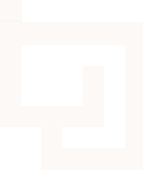
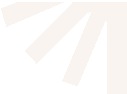
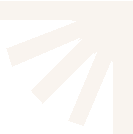
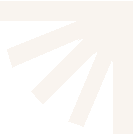
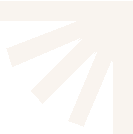
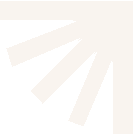
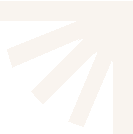
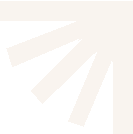
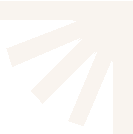
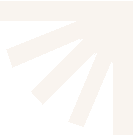
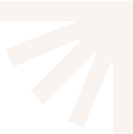
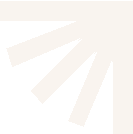
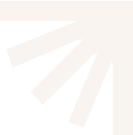
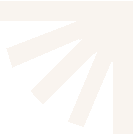
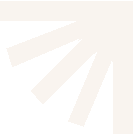
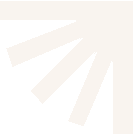
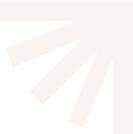
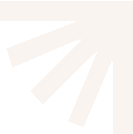
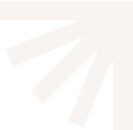
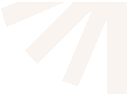
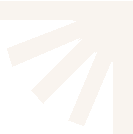
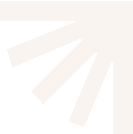
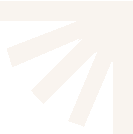
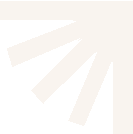
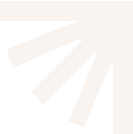
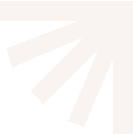
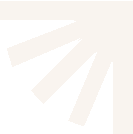
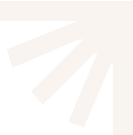
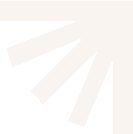
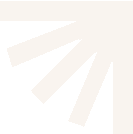
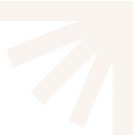
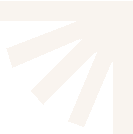
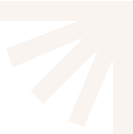
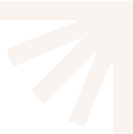
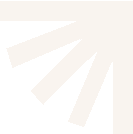
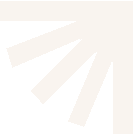
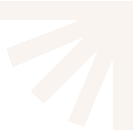
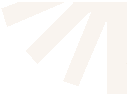
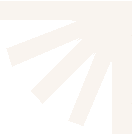
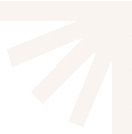
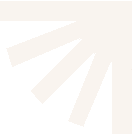
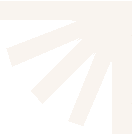
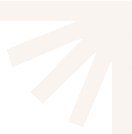
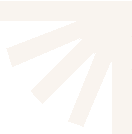
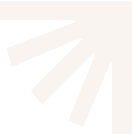
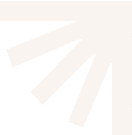
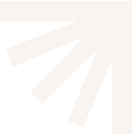
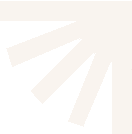
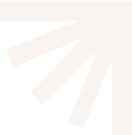
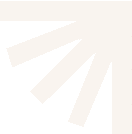
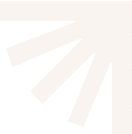
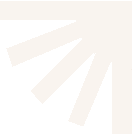
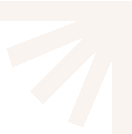
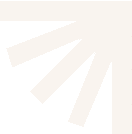
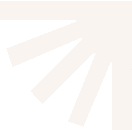
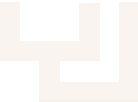
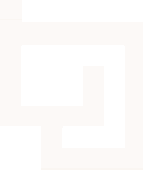
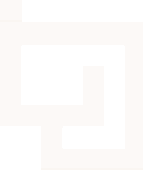
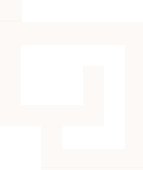
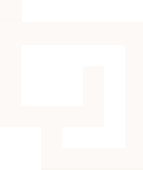
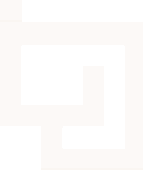
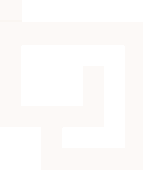
olmalıdırlar.

* 1. Etik kurallar bilinmeli ve tüm faaliyetlerde bu kurallara uyulmalıdır.
  2. Faaliyetlerde dürüstlük, saydamlık ve hesap verebilirlik sağlanmalıdır.
  3. İdarenin personeline ve hizmet verilenlere adil ve eşit davranılmalıdır.
  4. İdarenin faaliyetlerine ilişkin tüm bilgi ve belgeler doğru, tam ve güvenilir olmalıdır.

# Standart: 2. Misyon, organizasyon yapısı ve görevler

**İdarelerin misyonu ile birimlerin ve personelin görev tanımları yazılı olarak belirlenmeli, personele duyurulmalı ve idarede uygun bir organizasyon yapısı oluşturulmalıdır.**

Bu standart için gerekli genel şartlar:



* 1. İdarenin misyonu yazılı olarak belirlenmeli, duyurulmalı ve personel tarafından benimsenmesi sağlanmalıdır.
  2. Misyonun gerçekleştirilmesini sağlamak üzere idare birimleri ve alt birimlerince yürütülecek görevler yazılı olarak tanımlanmalı ve duyurulmalıdır.
  3. İdare birimlerinde personelin görevlerini ve bu görevlere ilişkin yetki ve sorumluluklarını kapsayan görev dağılım çizelgesi oluşturulmalı ve personele bildirilmelidir.
  4. İdarenin ve birimlerinin teşkilat şeması olmalı ve buna bağlı olarak fonksiyonel görev dağılımı belirlenmelidir.
  5. İdarenin ve birimlerinin organizasyon yapısı, temel yetki ve sorumluluk dağılımı, hesap verebilirlik ve uygun raporlama ilişkisini gösterecek şekilde olmalıdır.
  6. İdarenin yöneticileri, faaliyetlerin yürütülmesinde hassas görevlere ilişkin prosedürleri belirlemeli ve personele duyurmalıdır.
  7. Her düzeydeki yöneticiler verilen görevlerin sonucunu izlemeye yönelik mekanizmalar oluşturmalıdır.

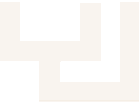
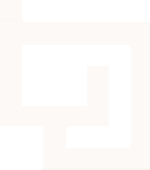
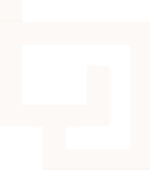
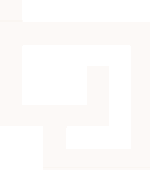
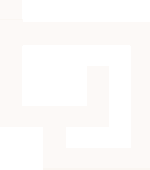
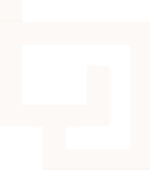
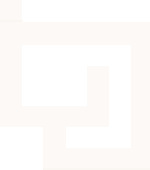
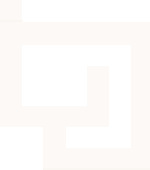
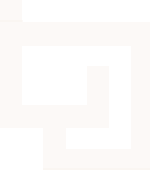
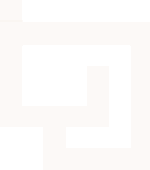
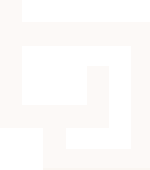
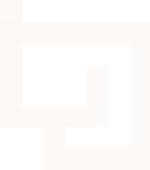
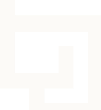
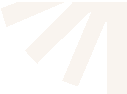
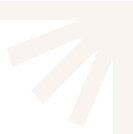
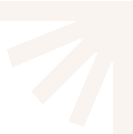
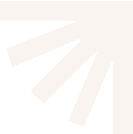
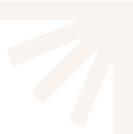
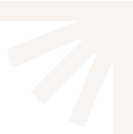
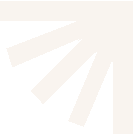
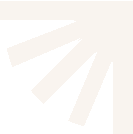
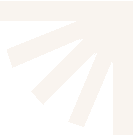
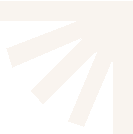
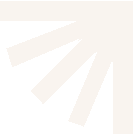
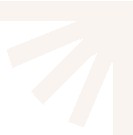
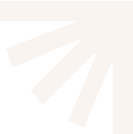
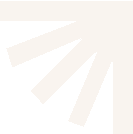
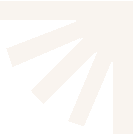
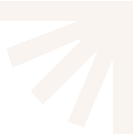
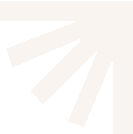
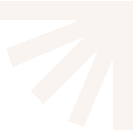
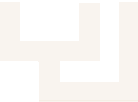
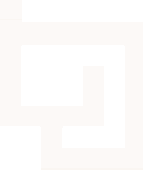
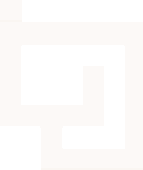
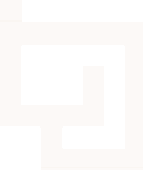
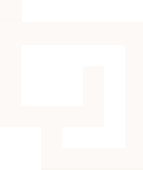
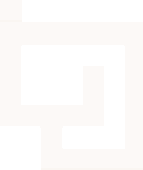
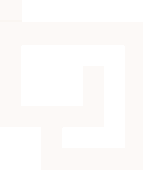
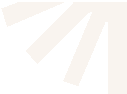
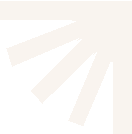
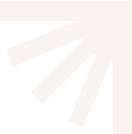
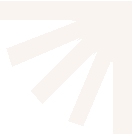
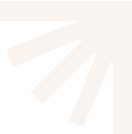
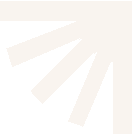
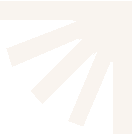
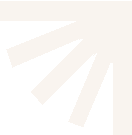
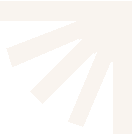
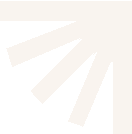
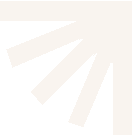
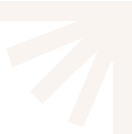
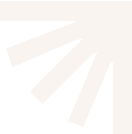
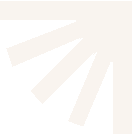
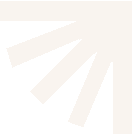
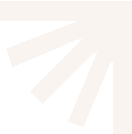
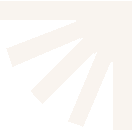
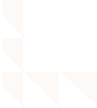
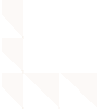
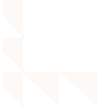
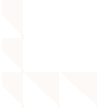
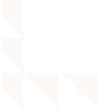
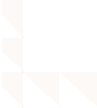
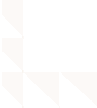
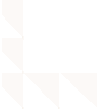
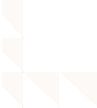
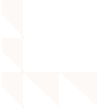
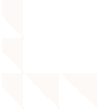
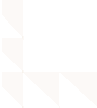
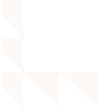
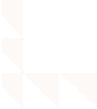
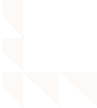
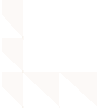
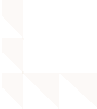
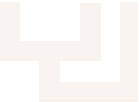
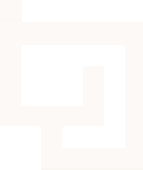
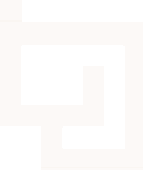
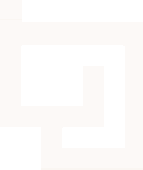
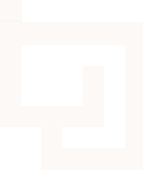
# Standart: 3. Personelin yeterliliği ve performansı

**İdareler, personelin yeterliliği ve görevleri arasındaki uyumu sağlamalı, performansın değerlendirilmesi ve geliştirilmesine yönelik önlemler almalıdır.**

Bu standart için gerekli genel şartlar:

* 1. İnsan kaynakları yönetimi, idarenin amaç ve hedeflerinin gerçekleşmesini sağlamaya yönelik olmalıdır.
  2. İdarenin yönetici ve personeli görevlerini etkin ve etkili bir şekilde yürütebilecek bilgi, deneyim ve yeteneğe sahip olmalıdır.
  3. Mesleki yeterliliğe önem verilmeli ve her görev için en uygun personel seçilmelidir.
  4. Personelin işe alınması ile görevinde ilerleme ve yükselmesinde liyakat ilkesine uyulmalı ve bireysel

performansı göz önünde bulundurulmalıdır.



* 1. Her görev için gerekli eğitim ihtiyacı belirlenmeli, bu ihtiyacı giderecek eğitim faaliyetleri her yıl planlanarak yürütülmeli ve gerektiğinde güncellenmelidir.
  2. Personelin yeterliliği ve performansı bağlı olduğu yöneticisi tarafından en az yılda bir kez değerlendirilmeli ve değerlendirme sonuçları personel ile görüşülmelidir.
  3. Performans değerlendirmesine göreperformansı yetersiz bulunan personelin performansını geliştirmeye yönelik önlemler alınmalı, yüksek performans gösteren personel için ödüllendirme mekanizmaları geliştirilmelidir.
  4. Personel istihdamı, yer değiştirme, üst görevlere atanma, eğitim, performans değerlendirmesi, özlük hakları gibi insan kaynakları yönetimine ilişkin önemli hususlar yazılı olarak belirlenmiş olmalı ve personele duyurulmalıdır.

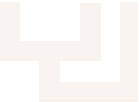
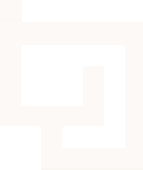
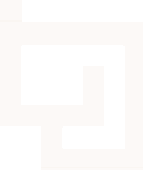
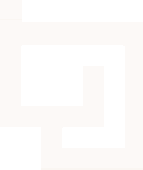
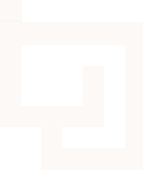
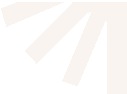
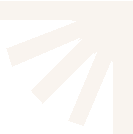
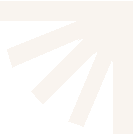
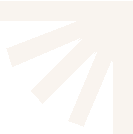
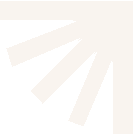
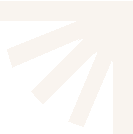
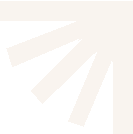
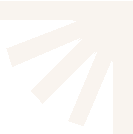
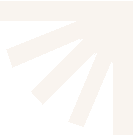
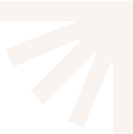
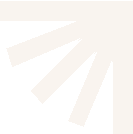
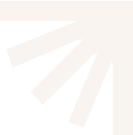
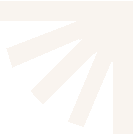
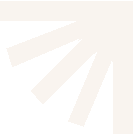
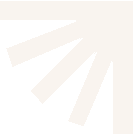
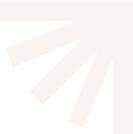
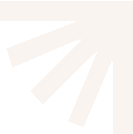
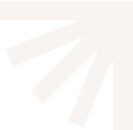
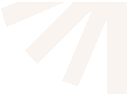
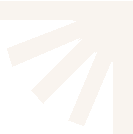
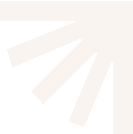
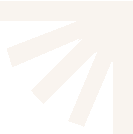
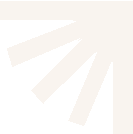
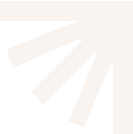
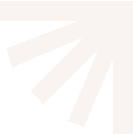
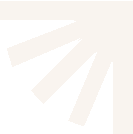
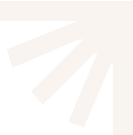
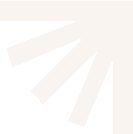
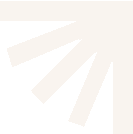
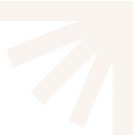
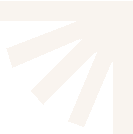
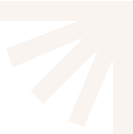
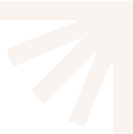
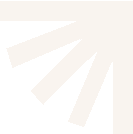
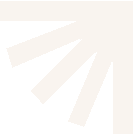
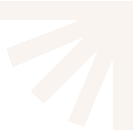
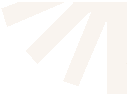
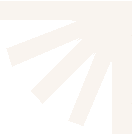
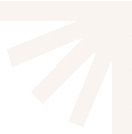
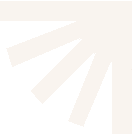
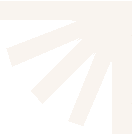
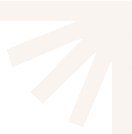
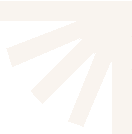
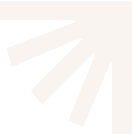
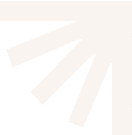
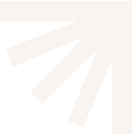
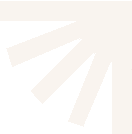
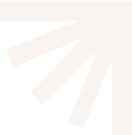
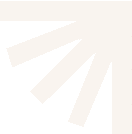
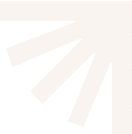
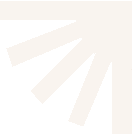
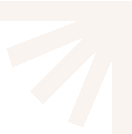
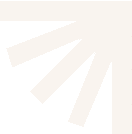
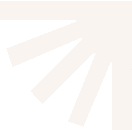
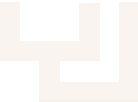
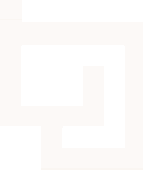
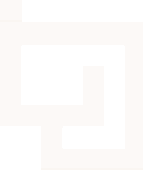
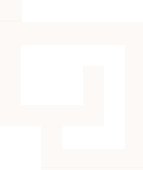
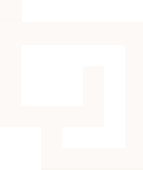
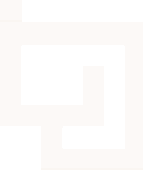
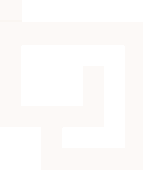
# Standart: 4. Yetki Devri

**İdarelerde yetkiler ve yetki devrinin sınırları açıkça belirlenmeli ve yazılı olarak bildirilmelidir. Devredilen yetkinin önemi ve riski dikkate alınarak yetki devri yapılmalıdır.**

Bu standart için gerekli genel şartlar:

* 1. İş akış süreçlerindeki imza ve onay mercileri belirlenmeli ve personele duyurulmalıdır.
  2. Yetki devirleri, üst yönetici tarafından belirlenen esaslar çerçevesinde devredilen yetkinin sınırlarını gösterecek şekilde yazılı olarak belirlenmeli ve ilgililere bildirilmelidir.
  3. Yetki devri, devredilen yetkinin önemi ile uyumlu olmalıdır.
  4. Yetki devredilen personel görevin gerektirdiği bilgi, deneyim ve yeteneğe sahip olmalıdır.
  5. Yetki devredilen personel, yetkinin kullanımına ilişkin olarak belli dönemlerde yetki devredene bilgi vermeli, yetki devreden ise bu bilgiyi aramalıdır.

# RİSK DEĞERLENDİRME STANDARTLARI



Risk değerlendirme, idarenin hedeflerinin gerçekleşmesini engelleyecek risklerin tanımlanması, analiz edilmesi ve gerekli önlemlerin belirlenmesi sürecidir.

# Standart:5.Planlama ve Programlama

**İdareler, faaliyetlerini, amaç, hedef ve göstergelerini ve bunları gerçekleştirmek için ihtiyaç duydukları kaynakları içeren plan ve programlarını oluşturmalı ve duyurmalı, faaliyetlerinin plan ve programlara uygunluğunu sağlamalıdır.**

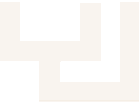
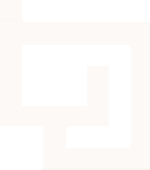
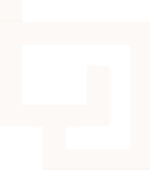
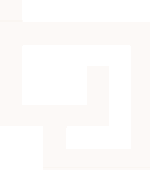
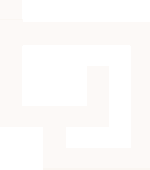
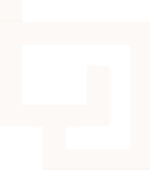
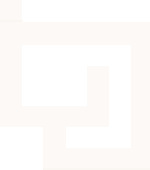
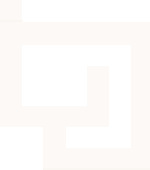
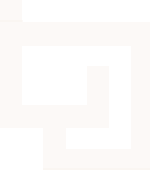
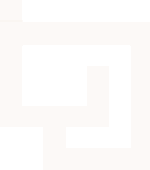
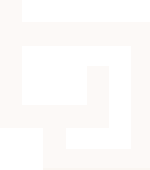
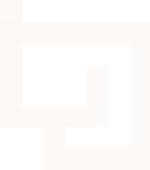
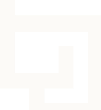
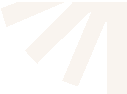
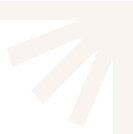
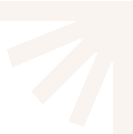
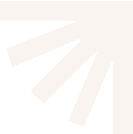
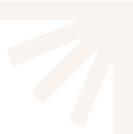
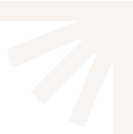
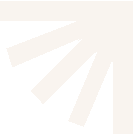
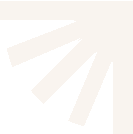
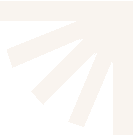
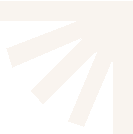
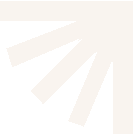
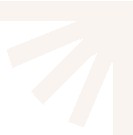
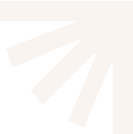
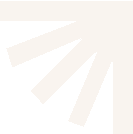
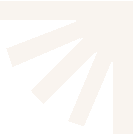
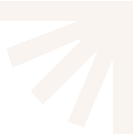
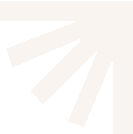
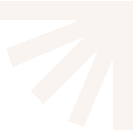
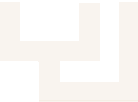
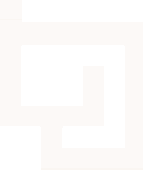
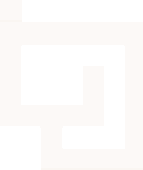
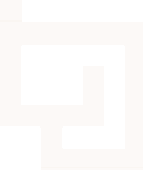
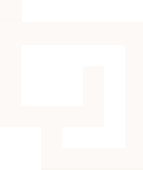
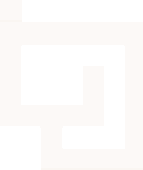
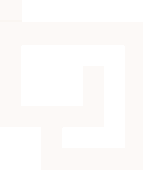
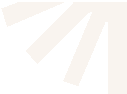
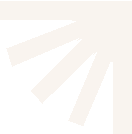
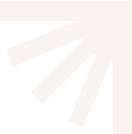
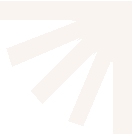
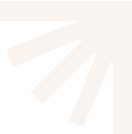
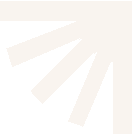
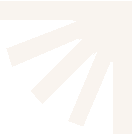
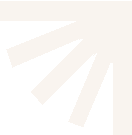
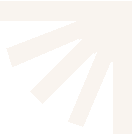
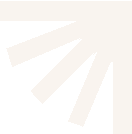
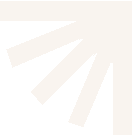
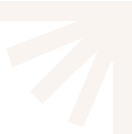
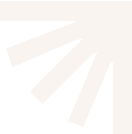
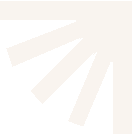
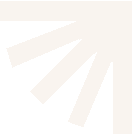
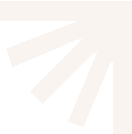
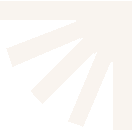
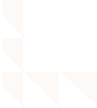
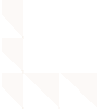
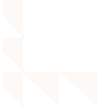
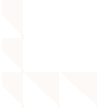
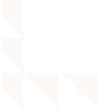
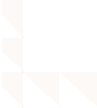
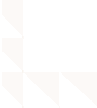
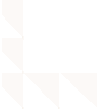
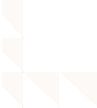
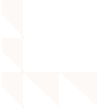
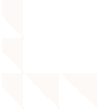
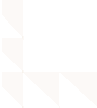
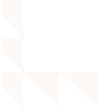
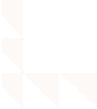
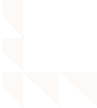
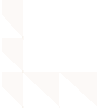
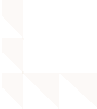
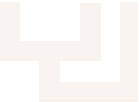
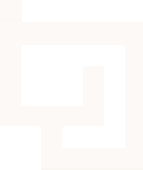
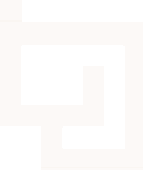
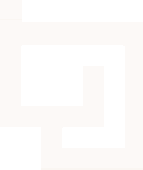
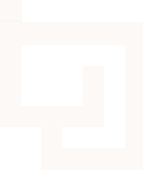
Bu standart için gerekli genel şartlar:

**5.1.**İdareler, misyon ve vizyonlarını oluşturmak, stratejik amaçlar ve ölçülebilir hedefler saptamak, performanslarını ölçmek, izlemek ve değerlendirmek amacıyla katılımcı yöntemlerle stratejik plan hazırlamalıdır.

* 1. İdareler, yürütecekleri program, faaliyet ve projeleri ile bunların kaynak ihtiyacını, performans hedef ve göstergelerini içeren performans programı hazırlamalıdır.
  2. İdareler, bütçelerini stratejik planlarına ve performans programlarına uygun olarak hazırlamalıdır.
  3. Yöneticiler, faaliyetlerin ilgili mevzuat, stratejik plan ve performans programıyla belirlenen amaç ve hedeflere uygunluğunu sağlamalıdır.
  4. Yöneticiler, görev alanları çerçevesinde idarenin hedeflerine uygun özel hedefler belirlemeli ve personeline duyurmalıdır.

**5.6.**İdarenin ve birimlerinin hedefleri, spesifik, ölçülebilir, ulaşılabilir, ilgili ve süreli olmalıdır.

# Standart: 6. Risklerin belirlenmesi ve değerlendirilmesi



**İdareler, sistemli bir şekilde analizler yaparak amaç ve hedeflerinin gerçekleşmesini engelleyebilecek iç ve dış riskleri tanımlayarak değerlendirmeli ve alınacak önlemleri belirlemelidir.**

Bu standart için gerekli genel şartlar:

* 1. İdareler, her yıl sistemli bir şekilde amaç ve hedeflerine yönelik riskleri belirlemelidir.
  2. Risklerin gerçekleşme olasılığı ve muhtemel etkileri yılda en az bir kez analiz edilmelidir.
  3. Risklere karşı alınacak önlemler belirlenerek eylem planları oluşturulmalıdır.

# KONTROL FAALİYETLERİ STANDARTLARI

Kontrol faaliyetleri, idarenin hedeflerinin gerçekleştirilmesini sağlamak ve belirlenen riskleri yönetmek amacıyla oluşturulan politika ve prosedürlerdir.

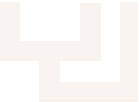
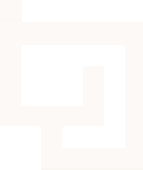
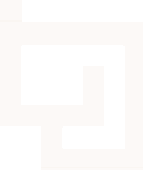
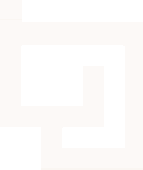
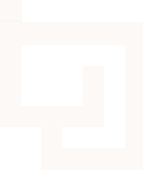
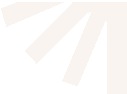
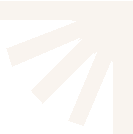
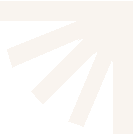
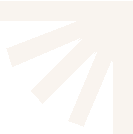
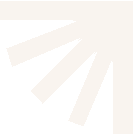
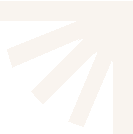
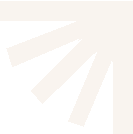
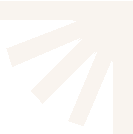
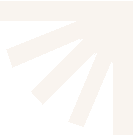
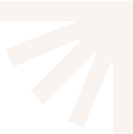
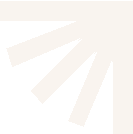
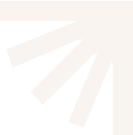
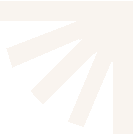
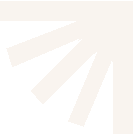
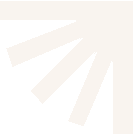
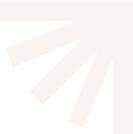
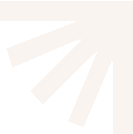
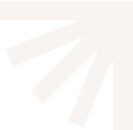
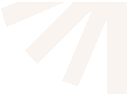
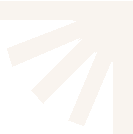
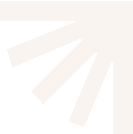
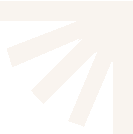
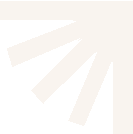
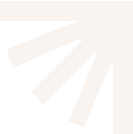
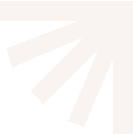
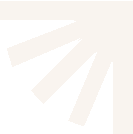
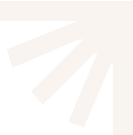
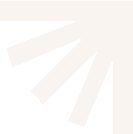
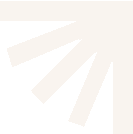
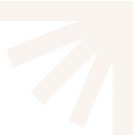
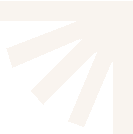
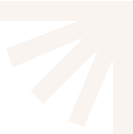
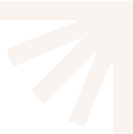
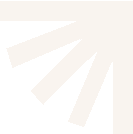
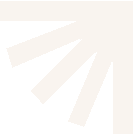
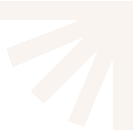
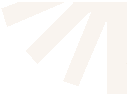
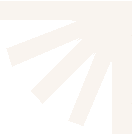
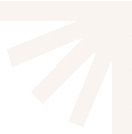
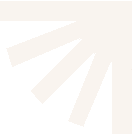
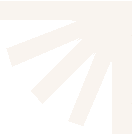
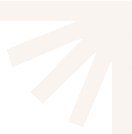
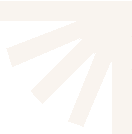
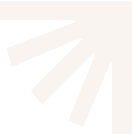
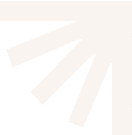
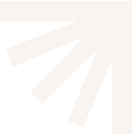
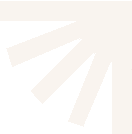
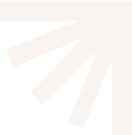
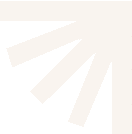
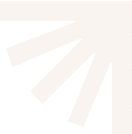
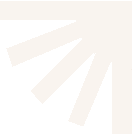
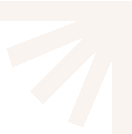
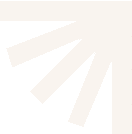
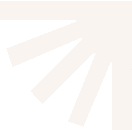
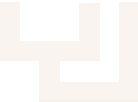
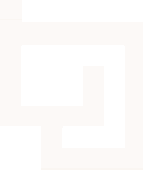
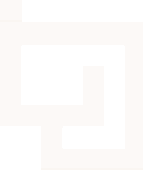
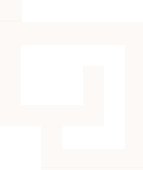
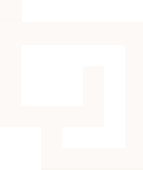
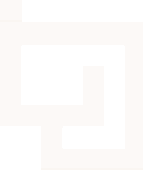
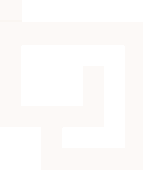
# Standart: 7. Kontrol stratejileri ve yöntemleri İdareler, hedeflerine ulaşmayı amaçlayan ve

**riskleri karşılamaya uygun kontrol strateji ve yöntemlerini belirlemeli ve uygulamalıdır.**

Bu standart için gerekli genel şartlar:

* 1. Her bir faaliyet ve riskleri için uygun kontrol strateji ve yöntemleri (düzenli gözden geçirme, örnekleme yoluyla kontrol, karşılaştırma, onaylama, raporlama, koordinasyon, doğrulama, analiz etme,

yetkilendirme, gözetim, inceleme, izleme v.b.) belirlenmeli ve uygulanmalıdır.



* 1. Kontroller, gerekli hallerde, işlem öncesi kontrol, süreç kontrolü ve işlem sonrası kontrolleri de kapsamalıdır.
  2. Kontrol faaliyetleri, varlıkların dönemsel kontrolünü ve güvenliğinin sağlanmasını kapsamalıdır.
  3. Belirlenen kontrol yönteminin maliyeti beklenen faydayı aşmamalıdır.

# Standart:8. Prosedürlerin belirlenmesi ve belgelendirilmesi

**İdareler, faaliyetleri ile mali karar ve işlemleri için gerekli yazılı prosedürleri ve bu alanlara ilişkin düzenlemeleri hazırlamalı, güncellemeli ve ilgili personelin erişimine sunmalıdır.**

Bu standart için gerekli genel şartlar:

* 1. İdareler, faaliyetleri ile mali karar ve işlemleri hakkında yazılı prosedürler belirlemelidir.
  2. Prosedürler ve ilgili dokümanlar, faaliyet veya mali karar ve işlemin başlaması, uygulanması ve sonuçlandırılması aşamalarını kapsamalıdır.
  3. Prosedürler ve ilgili dokümanlar, güncel, kapsamlı, mevzuata uygun ve ilgili personel tarafından anlaşılabilir ve ulaşılabilir olmalıdır.

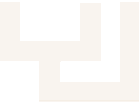
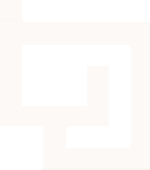
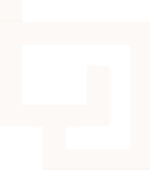
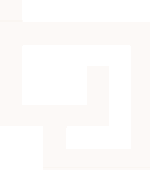
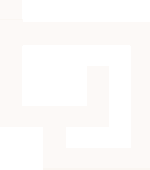
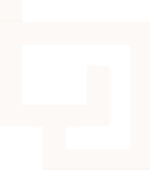
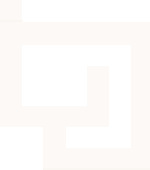
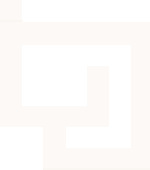
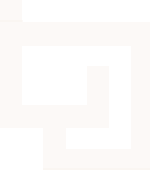
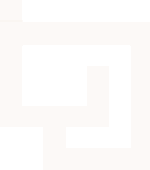
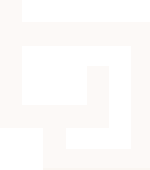
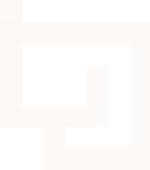
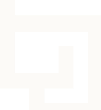
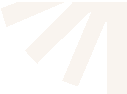
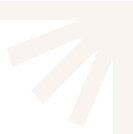
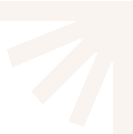
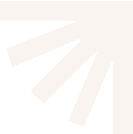
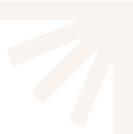
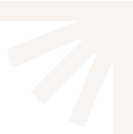
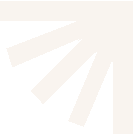
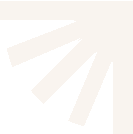
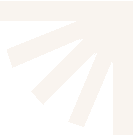
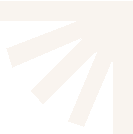
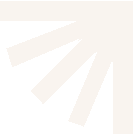
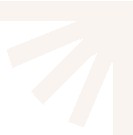
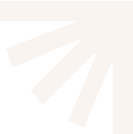
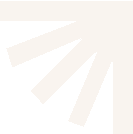
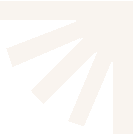
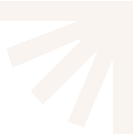
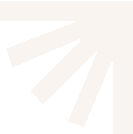
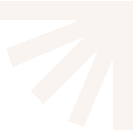
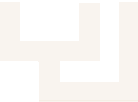
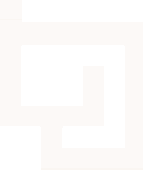
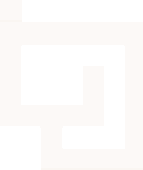
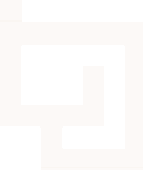
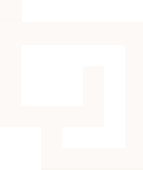
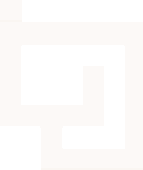
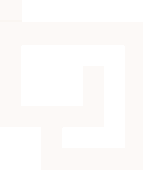
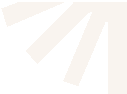
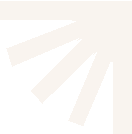
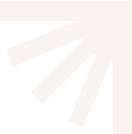
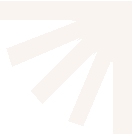
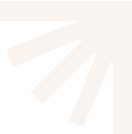
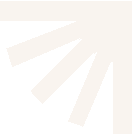
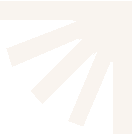
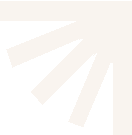
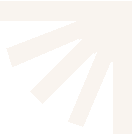
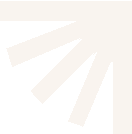
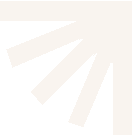
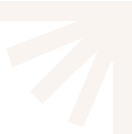
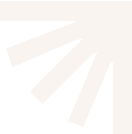
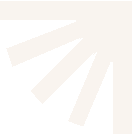
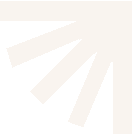
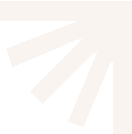
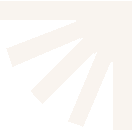
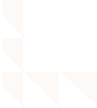
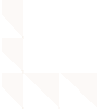
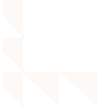
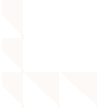
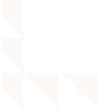
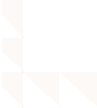
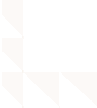
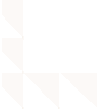
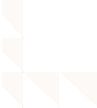
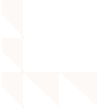
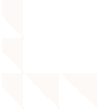
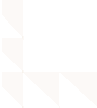
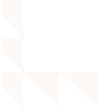
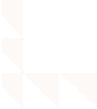
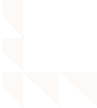
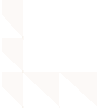
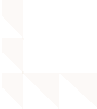
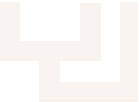
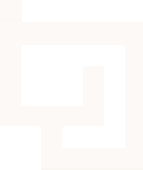
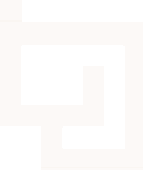
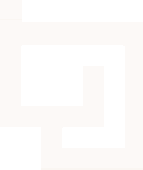
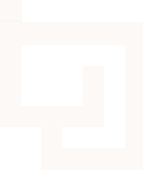
# Standart: 9. Görevler ayrılığı

**Hata, eksiklik, yanlışlık, usulsüzlük ve yolsuzluk risklerini azaltmak için faaliyetler ile mali karar ve işlemlerin onaylanması, uygulanması, kaydedilmesi ve kontrol edilmesi görevleri personel arasında paylaştırılmalıdır.**

Bu standart için gerekli genel şartlar:

* 1. Her faaliyet veya mali karar ve işlemin onaylanması, uygulanması, kaydedilmesi ve kontrolü görevleri farklı kişilere verilmelidir.
  2. Personel sayısının yetersizliği nedeniyle görevler ayrılığı ilkesinin tam olarak uygulanamadığı idarelerin yöneticileri risklerin farkında olmalı ve gerekli önlemleri almalıdır.

# Standart: 10. Hiyerarşik kontroller



**Yöneticiler, iş ve işlemlerin prosedürlere uygunluğunu sistemli bir şekilde kontrol etmelidir.**

Bu standart için gerekli genel şartlar:

* 1. Yöneticiler, prosedürlerin etkili ve sürekli bir şekilde uygulanması için gerekli kontrolleri yapmalıdır.
  2. Yöneticiler, personelin iş ve işlemlerini izlemeli ve onaylamalı, hata ve usulsüzlüklerin giderilmesi için gerekli talimatları vermelidir.

# Standart:11. Faaliyetlerin sürekliliği

**İdareler, faaliyetlerin sürekliliğini sağlamaya yönelik gerekli önlemleri almalıdır.**

Bu standart için gerekli genel şartlar:

* 1. Personel yetersizliği, geçici veya sürekli olarak görevden ayrılma, yeni bilgi sistemlerine geçiş, yöntem veya mevzuat değişiklikleri ile olağanüstü durumlar gibi faaliyetlerin sürekliliğini etkileyen nedenlere karşı gerekli önlemler alınmalıdır.
  2. Gerekli hallerde usulüne uygun olarak vekil personel görevlendirilmelidir.
  3. Görevinden ayrılan personelin, iş veya işlemlerinin durumunu ve gerekli belgeleri de içeren bir rapor hazırlaması ve bu raporu görevlendirilen personele vermesi yönetici tarafından sağlanmalıdır.

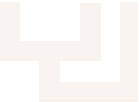
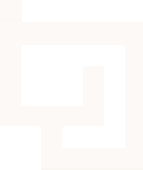
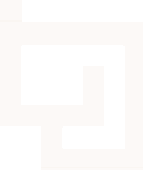
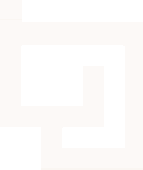
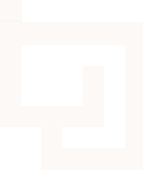
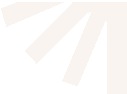
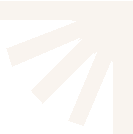
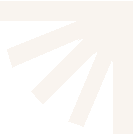
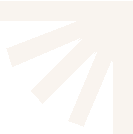
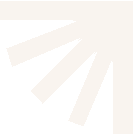
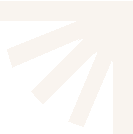
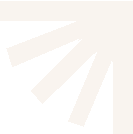
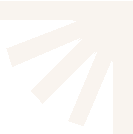
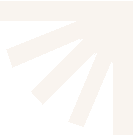
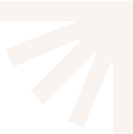
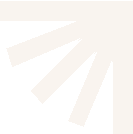
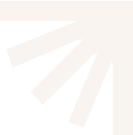
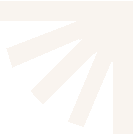
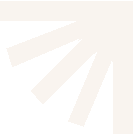
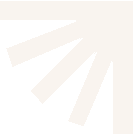
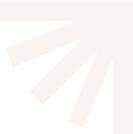
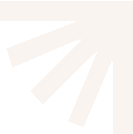
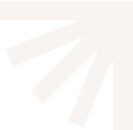
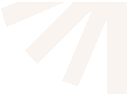
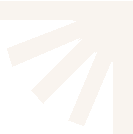
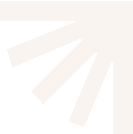
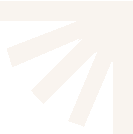
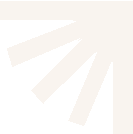
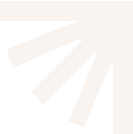
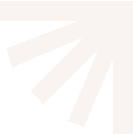
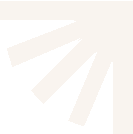
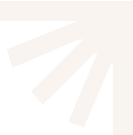
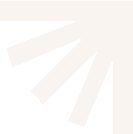
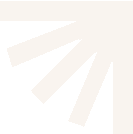
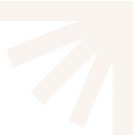
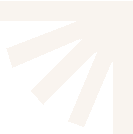
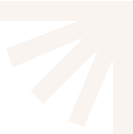
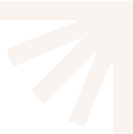
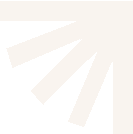
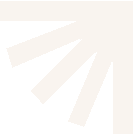
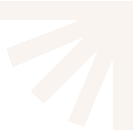
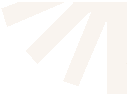
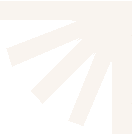
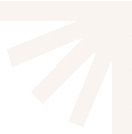
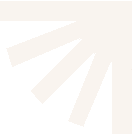
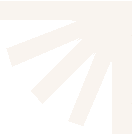
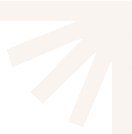
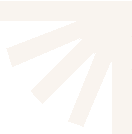
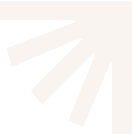
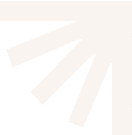
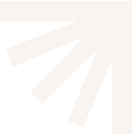
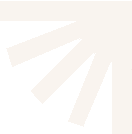
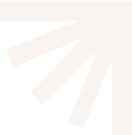
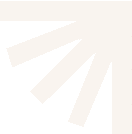
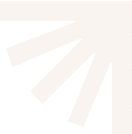
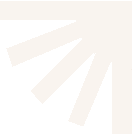
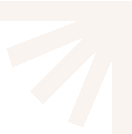
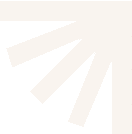
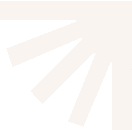
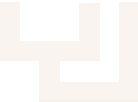
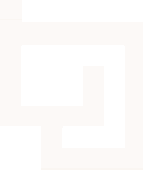
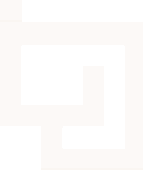
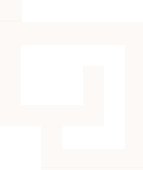
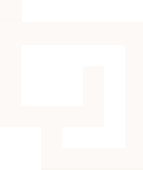
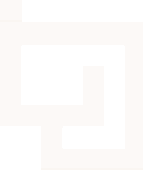
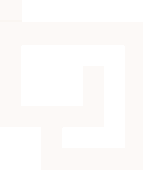
# Standart: 12. Bilgi sistemleri kontrolleri İdareler, bilgi sistemlerinin sürekliliğini

**ve güvenilirliğini sağlamak için gerekli kontrol mekanizmaları geliştirmelidir.**

Bu standart için gerekli genel şartlar:

* 1. Bilgi sistemlerinin sürekliliğini ve güvenilirliğini sağlayacak kontroller yazılı olarak belirlenmeli ve uygulanmalıdır.
  2. Bilgi sistemine veri ve bilgi girişi ile bunlara erişim konusunda yetkilendirmeler yapılmalı, hata ve usulsüzlüklerin önlenmesi, tespit edilmesi ve düzeltilmesini sağlayacak mekanizmalar oluşturulmalıdır.
  3. İdareler bilişim yönetişimini sağlayacak mekanizmalar geliştirmelidir.

# BİLGİ VE İLETİŞİM STANDARTLARI



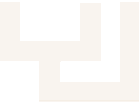
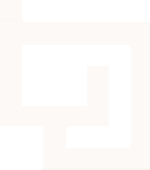
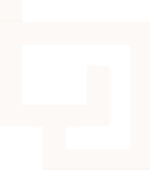
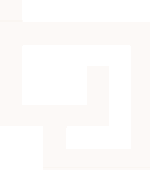
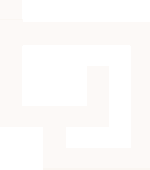
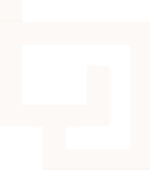
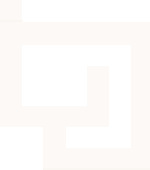
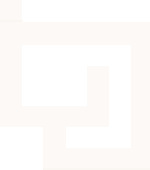
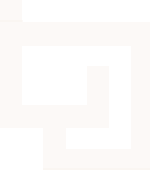
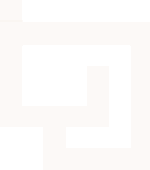
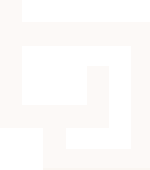
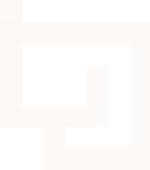
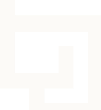
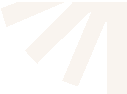
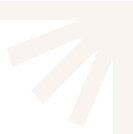
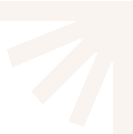
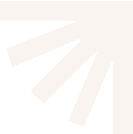
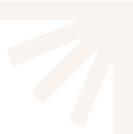
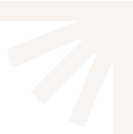
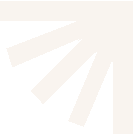
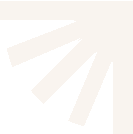
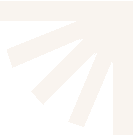
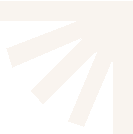
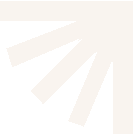
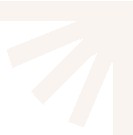
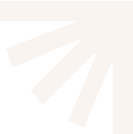
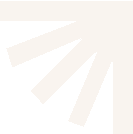
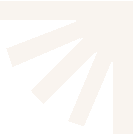
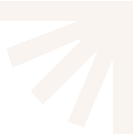
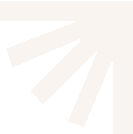
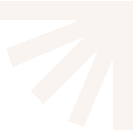
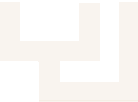
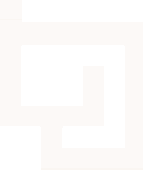
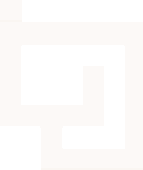
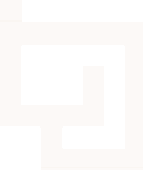
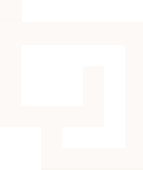
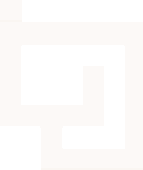
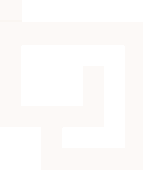
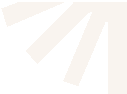
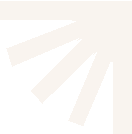
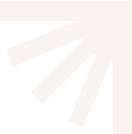
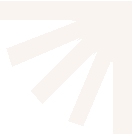
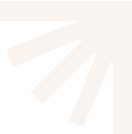
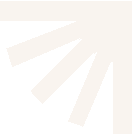
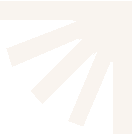
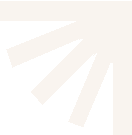
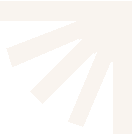
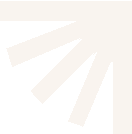
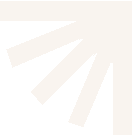
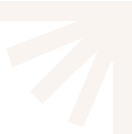
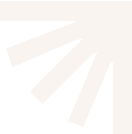
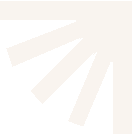
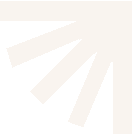
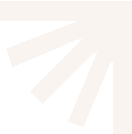
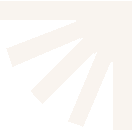
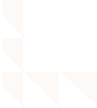
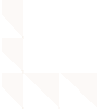
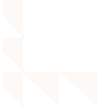
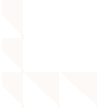
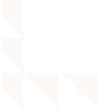
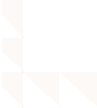
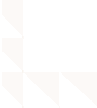
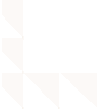
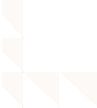
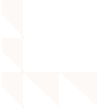
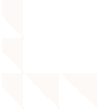
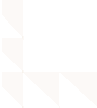
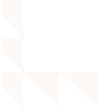
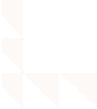
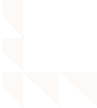
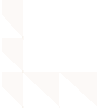
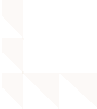
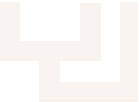
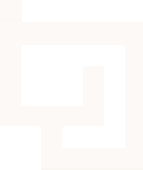
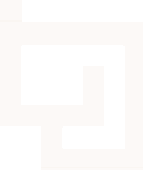
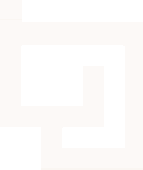
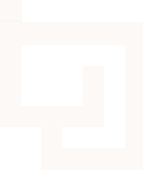
Bilgi ve iletişim, gerekli bilginin ihtiyaç duyan kişi, personel ve yöneticiye belirli bir formatta ve ilgililerin iç kontrol ve diğer sorumluluklarını yerine getirmelerine imkan verecek bir zaman dilimi içinde iletilmesini sağlayacak bilgi, iletişim ve kayıt sistemini kapsar.

# Standart: 13. Bilgi ve iletişim

**İdareler, birimlerinin ve çalışanlarının performansının izlenebilmesi, karar alma süreçlerinin sağlıklı bir şekilde işleyebilmesi ve hizmet sunumunda etkinlik ve memnuniyetin sağlanması amacıyla uygun bir bilgi ve iletişim sistemine sahip olmalıdır.**

Bu standart için gerekli genel şartlar:

* 1. İdarelerde, yatay ve dikey iç iletişim ile dış iletişimi kapsayan etkili ve sürekli bir bilgi ve iletişim sistemi olmalıdır.
  2. Yöneticiler ve personel, görevlerini yerine getirebilmeleri için gerekli ve yeterli bilgiye zamanında ulaşabilmelidir.
  3. Bilgiler doğru, güvenilir, tam, kullanışlı ve anlaşılabilir olmalıdır.
  4. Yöneticiler ve ilgili personel, performans programı ve bütçenin uygulanması ile kaynak kullanımına ilişkin diğer bilgilere zamanında erişebilmelidir.
  5. Yönetim bilgi sistemi, yönetimin ihtiyaç duyduğu gerekli bilgileri ve raporları üretebilecek ve analiz yapma imkanı sunacak şekilde tasarlanmalıdır.
  6. Yöneticiler, idarenin misyon, vizyon ve amaçları çerçevesinde beklentilerini görev ve sorumlulukları kapsamında personele bildirmelidir.
  7. İdarenin yatay ve dikey iletişim sistemi personelin değerlendirme, öneri ve sorunlarını iletebilmelerini sağlamalıdır.



# Standart: 14. Raporlama

**İdarenin amaç, hedef, gösterge ve faaliyetleri ile sonuçları, saydamlık ve hesap verebilirlik ilkeleri doğrultusunda raporlanmalıdır.**

Bu standart için gerekli genel şartlar:

* 1. İdareler, her yıl, amaçları, hedefleri, stratejileri, varlıkları, yükümlülükleri ve performans programlarını kamuoyuna açıklamalıdır.
  2. İdareler, bütçelerinin ilk altı aylık uygulama sonuçları, ikinci altı aya ilişkin beklentiler ve hedefler ile faaliyetlerini kamuoyuna açıklamalıdır.
  3. Faaliyet sonuçları ve değerlendirmeler idare faaliyet raporunda gösterilmeli ve duyurulmalıdır.
  4. Faaliyetlerin gözetimi amacıyla idare içinde yatay ve dikey raporlama ağı yazılı olarak belirlenmeli, birim ve personel, görevleri ve faaliyetleriyle ilgili hazırlanması gereken raporlar hakkında bilgilendirilmelidir.

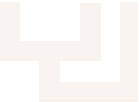
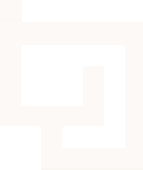
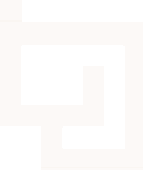
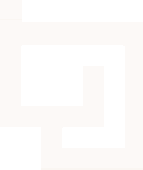
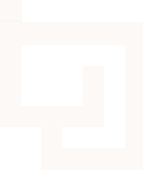
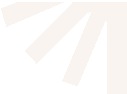
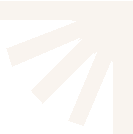
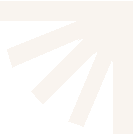
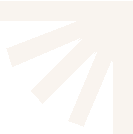
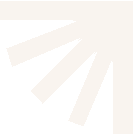
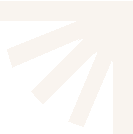
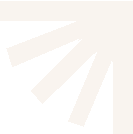
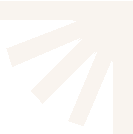
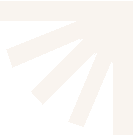
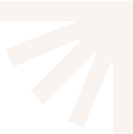
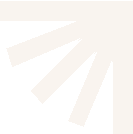
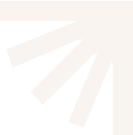
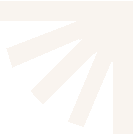
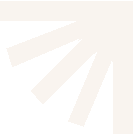
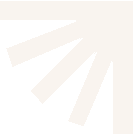
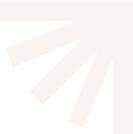
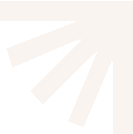
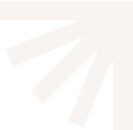
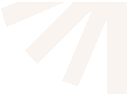
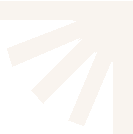
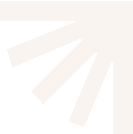
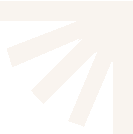
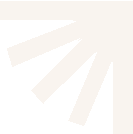
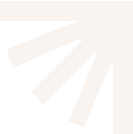
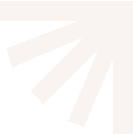
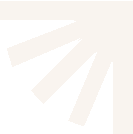
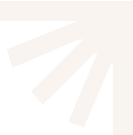
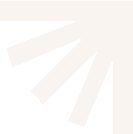
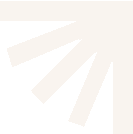
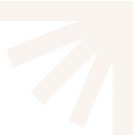
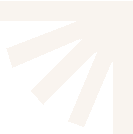
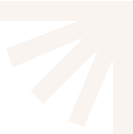
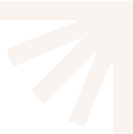
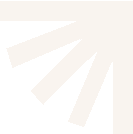
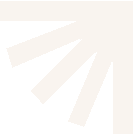
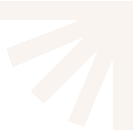
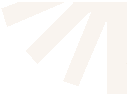
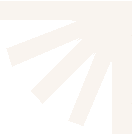
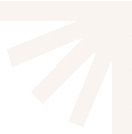
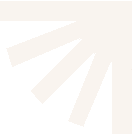
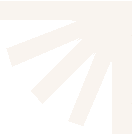
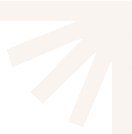
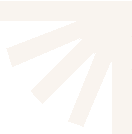
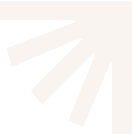
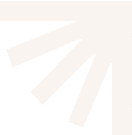
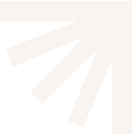
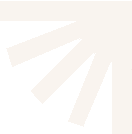
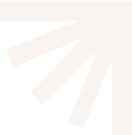
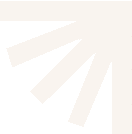
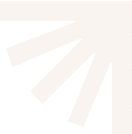
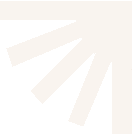
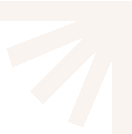
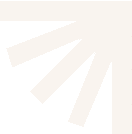
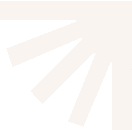
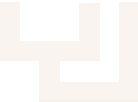
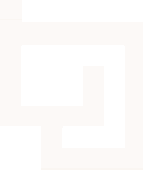
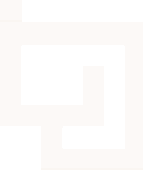
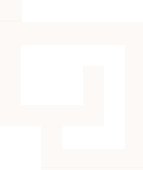
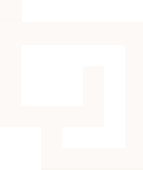
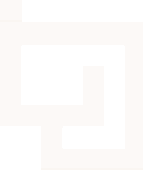
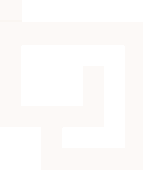
# Standart: 15. Kayıt ve dosyalama sistemi İdareler, gelen ve giden her türlü evrak dahil

**iş ve işlemlerin kaydedildiği, sınıflandırıldığı ve dosyalandığı kapsamlı ve güncel bir sisteme sahip olmalıdır.**

Bu standart için gerekli genel şartlar:

* 1. Kayıt ve dosyalama sistemi, elektronik ortamdakiler dahil, gelen ve giden evrak ile idare içi haberleşmeyi kapsamalıdır.
  2. Kayıt ve dosyalama sistemi kapsamlı ve güncel olmalı, yönetici ve personel tarafından ulaşılabilir ve izlenebilir olmalıdır.
  3. Kayıt ve dosyalama sistemi, kişisel verilerin güvenliğini ve korunmasını sağlamalıdır.
  4. Kayıt ve dosyalama sistemi belirlenmiş standartlara uygun olmalıdır.
  5. Gelen ve giden evrak zamanında kaydedilmeli, standartlara uygun bir şekilde sınıflandırılmalı ve arşiv

sistemine uygun olarak muhafaza edilmelidir.



* 1. İdarenin iş ve işlemlerinin kaydı, sınıflandırılması, korunması ve erişimini de kapsayan, belirlenmiş standartlara uygun arşiv ve dokümantasyon sistemi oluşturulmalıdır.

# Standart: 16. Hata, usulsüzlük ve yolsuzlukların bildirilmesi

**İdareler, hata, usulsüzlük ve yolsuzlukların belirlenen bir düzen içinde bildirilmesini sağlayacak yöntemler oluşturmalıdır.**

Bu standart için gerekli genel şartlar:

* 1. Hata, usulsüzlük ve yolsuzlukların bildirim yöntemleri belirlenmeli ve duyurulmalıdır.
  2. Yöneticiler, bildirilen hata, usulsüzlük ve yolsuzluklar hakkında yeterli incelemeyi yapmalıdır.
  3. Hata, usulsüzlük ve yolsuzlukları bildiren personele haksız ve ayırımcı bir muamele yapılmamalıdır.

# İZLEME STANDARTLARI

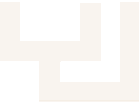
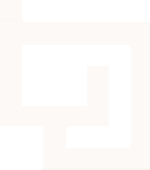
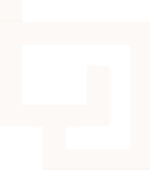
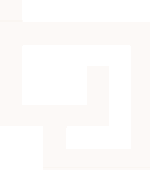
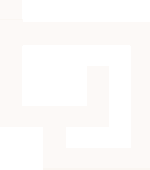
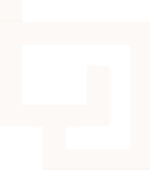
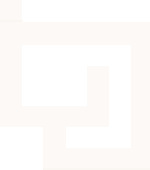
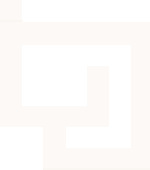
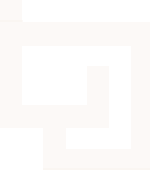
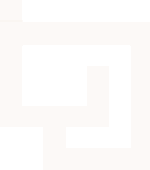
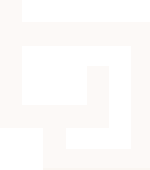
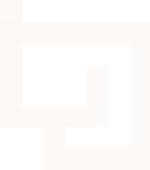
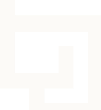
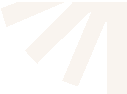
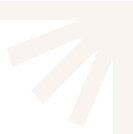
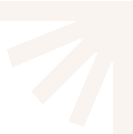
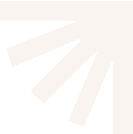
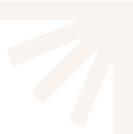
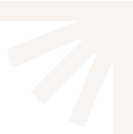
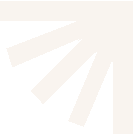
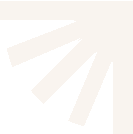
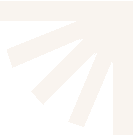
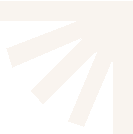
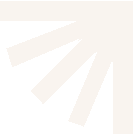
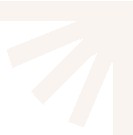
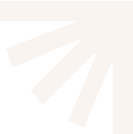
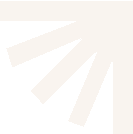
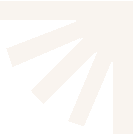
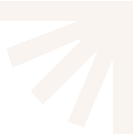
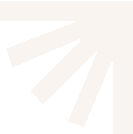
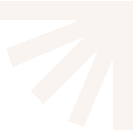
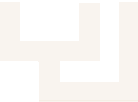
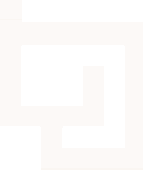
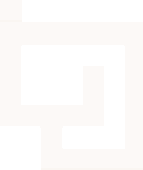
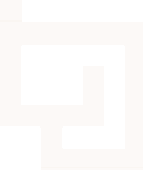
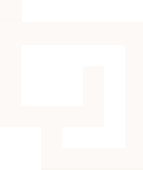
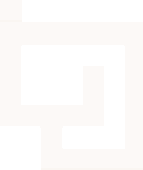
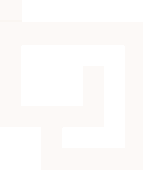
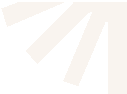
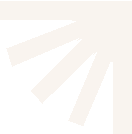
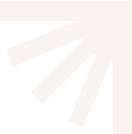
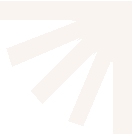
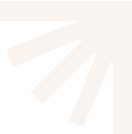
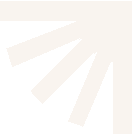
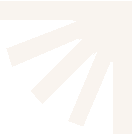
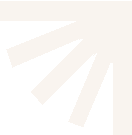
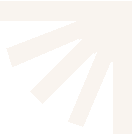
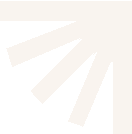
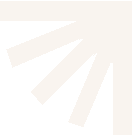
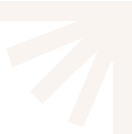
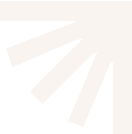
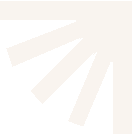
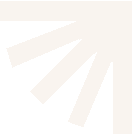
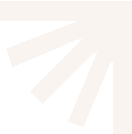
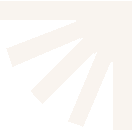
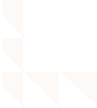
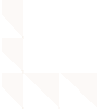
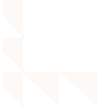
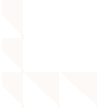
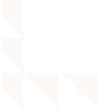
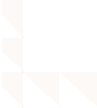
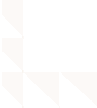
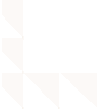
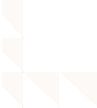
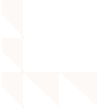
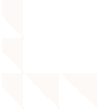
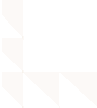
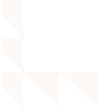
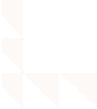
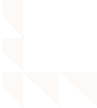
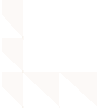
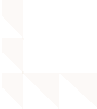
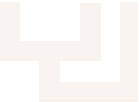
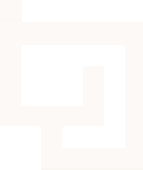
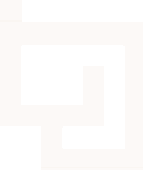
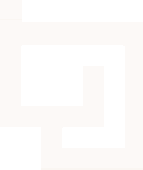
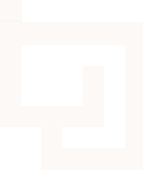
İzleme, iç kontrol sisteminin kalitesini değerlendirmek üzere yürütülen tüm izleme faaliyetlerini kapsar.

# Standart:17. İç kontrolün değerlendirilmesi İdareler iç kontrol sistemini yılda en az bir kez

**değerlendirmelidir.**

Bu standart için gerekli genel şartlar:

* 1. İç kontrol sistemi, sürekli izleme veya özel bir değerlendirme yapma veya bu iki yöntem birlikte kullanılarak değerlendirilmelidir.
  2. İç kontrolün eksik yönleri ile uygun olmayan kontrol yöntemlerinin belirlenmesi, bildirilmesi ve gerekli önlemlerin alınması konusunda süreç ve yöntem belirlenmelidir.



* 1. İç kontrolün değerlendirilmesine idarenin birimlerinin katılımı sağlanmalıdır.
  2. İç kontrolün değerlendirilmesinde, yöneticilerin görüşleri, kişi ve/veya idarelerin talep ve şikâyetleri ile iç ve dış denetim sonucunda düzenlenen raporlar dikkate alınmalıdır.
  3. İç kontrolün değerlendirilmesi sonucunda alınması gereken önlemler belirlenmeli ve bir eylem planı çerçevesinde uygulanmalıdır.

# İdareler fonksiyonel olarak bağımsız bir iç denetim faaliyetini sağlamalıdır.

Bu standart için gerekli genel şartlar:

* 1. İç denetim faaliyeti İç Denetim Koordinasyon Kurulu tarafından belirlenen standartlara uygun bir şekilde yürütülmelidir.
  2. İç denetim sonucunda idare tarafından alınması gerekli görülen önlemleri içeren eylem planı hazırlanmalı, uygulanmalı ve izlenmelidir.

Bu broşür, Maliye Bakanlığının 2015 yılı İç Kontrol Eylem Planı uyarınca iç kontrol farkındalığını arttırmak amacıyla Strateji Geliştirme Diare Başkanlığı tarafından hazırlanmıştır.