

Risk-Based Internal Audit (RBI)

PURPOSE

This training enables the effective and rapid control of potential risks through "Risk-Based Internal Auditing," which prioritises compliance with both international and domestic regulations and the allocation of audit resources according to these objectives, based on the risk profiles of banks. The seminar has been prepared to promote a better understanding of this new form of auditing.

WHO CAN ATTEND?

Staff working in Internal Audit, Internal Control, and Risk Management departments may attend.

CONTENT

The Importance of Risk Management, Internal Control and Internal Audit Systems

Developments Increasing the Importance of Internal Systems

Audit, Internal Audit and Control, Internal Control Concepts

Differences Between Audit and Control

Risk-Based Audit and Internal Control Provisions in the Banking Law No. 5411

Regulations

Regulations on Banks' Internal Systems

Risk Management

Internal Control

Internal Control and the COSO Approach

Basel Principles for Internal Control in Banking

Establishing an Internal Control Culture

Internal Control Legislation

Internal Audit System

Internal Audit Systems in Banks

Internal Audit Legislation

Risk-Based Audit (RBA)

What is Risk-Based Auditing?

Scope of Risk-Based Auditing

Elements of Risk-Based Auditing

Historical Development of Risk-Based Auditing

Assumptions Related to Risk-Based Auditing

Challenges in Theory and Practice

Expected Benefits of Risk-Based Auditing

The Fundamental Risk Assessment Process and Examples from the Public Sector

Stages of a Risk Assessment System Adopted

Audit Cycle

Stages of Risk-Based Auditing in Banking with Sample Applications

Training Date	Thursday, 12 February 2026
Virtual Classroom Application	Microsoft Teams
Virtual Classroom	
Start-End Time	10:00 - 16:00

INSTRUCTOR



Dr. Ramazan Başak

CURRICULUM

Born in Uşak in 1961. Graduated from the Land Registry and Cadastre Vocational High School in 1979. Worked as a Land Registry and Cadastre Technical Officer in various regions of the country for 5 years. After completing his military service, he graduated from Ankara University Faculty of Political Sciences in 1988.

Having passed the entrance examination, he began working as an Assistant Sworn Bank Auditor in 1988. After passing the qualification examination, he was appointed as a Sworn Bank Auditor by a Tripartite Decree in 1992. During his tenure, he conducted audits and inspections at numerous banks and non-bank financial institutions operating in the country.

He served as the Head of the Finance and Fund Management Department at the Turkish Prime Ministry Privatisation Administration and as Deputy Chairman of the Financial Crimes Investigation Board (MASAK) at the Ministry of Finance.

During his tenure in these government positions, he served on various boards and commissions, including the Presidential State Audit Board (DDK) and the Grand National Assembly of Turkey (TBMM).

among others.

In 1998, he began working at Etibank as Deputy General Manager responsible for Retail Banking and Financial Affiliates. During this role, he oversaw the establishment and structuring of Eti Securities and Eti Leasing and served as a member of the Board of Directors for both affiliates.

In 2001, he became General Manager of Şeker Factoring Services Inc. He served as General Manager and Member of the Board of Directors for approximately seven years. During this time, he also served as Chairman of the Board of Directors of the Factoring Association.

In March 2008, he resigned from this position and established his own training and consultancy company, providing training on various subjects, primarily banking and finance legislation and MASAK legislation.

In 2005, he completed his Master's degree in Finance and Banking at Kadir Has University. At the same university, he prepared a thesis titled "Economic Developments and Analysis of Crises Experienced in the Turkish Banking Sector after 1980" and obtained his PhD in Finance and Banking in 2009.

She completed her Pedagogical Training at Marmara University.

In addition to her YMM Certificate, Başak also holds a Public Oversight Authority (KGK) Independent Auditor certificate. She has published numerous research papers and articles on professional topics, as well as a book entitled "50 Questions on Money Laundering and the Prevention of Money Laundering," published separately by the Turkish Banks Association and the Istanbul Chamber of Certified Public Accountants.

In addition to serving as Chair of the Board of Directors of the Bank Auditors Foundation, she has also served as Chair of the Board of Directors of Devir Factoring AŞ and as an Independent Member of the Board of Directors of Ziraat Bank AD. Skopje.

He is also a lecturer in the Banking and Finance Department at Bilgi University. Başak is married with two children and speaks English.