This study aims to determine the present applications of Strategy Development Departments, the accounting units of the universities, related to internal control system. Universities are chosen as the area of this study because of the partial autonomy of these establishments. Providing an effective economical allocation and securing the funds gains more importance in places having self source of income and assets as a result of this autonomy. The scope of this study presents a survey applied to Strategy Development Department Chiefs of 74 state universities of The Republic of Turkey. This survey resulted that universites consider internal control more like prefinancial control, the accounting results (reports) are not announced and the processes in internal control action plan processes are not realized. The university accounting units aim to establish and maintain internal control systems but it is difficult to tell these works are satisfactory at this point.