

INTERNAL CONTROL PROGRAM OVERVIEW

A. Definition & History

Internal controls can be defined as operating practices and procedures that an organization adopts to achieve its goals and objectives and avoid or prevent the loss or misuse of resources. Internal controls reduce the risk of errors or irregularities that compromise the organization's success.

In 1987, the Legislature enacted a law entitled "The New York State Governmental Accountability, Audit and Internal Control Act" to formalize a system of productivity and accountability in all state agencies. The Act was updated and made permanent in Chapter 510 of the Laws of 1999. The Division of Budget (DOB) subsequently issued the Budget Policy and Reporting Manual Item B-350, "Governmental Internal Control and Internal Audit Requirements", which requires all state agencies to perform certain internal control activities and annually certify to DOB they are in compliance with those requirements.

Consistent with the above, SUNY promulgated its current "Internal Program Guidelines" in January 1999. As required by law, each campus must annually certify that its internal control program is in compliance with the Internal Control Act and SUNY's Guidelines.

The College at Oneonta's Internal Control Program is one facet of a broader institutional commitment to continuous improvement, planning and assessment. We interpret internal control broadly to include a broad spectrum of institutional measures and management techniques. The College is committed to sound fiscal practices, effective administrative policies and procedures, client-centered personnel procedures, information security and privacy, and related measures.

B. Purposes & Principles

The purposes of internal control are to:

1. Promote orderly, economical, efficient and effective operations, and produce quality services and outcomes consistent with the agency's mission.
2. Safeguard resources against loss due to waste, abuse, errors and fraud.
3. Promote adherence to laws, regulations, policies, procedures and contracts.
4. Develop and maintain reliable financial and management data and accurately present that data in timely reports to decision makers.

The College's Internal Control Program is intended to protect our students and employees, physical assets, enhance the integrity of our operations and ensure that our resources are used effectively and efficiently to further the College's mission. Every employee of the organization has a responsibility and a role in achieving this mission.

C. Essential Program Elements

The following essential elements guide the College's Internal Control Program.

1. The College's Internal Control Program establishes processes for the identification of weaknesses, areas needing improvement, corresponding corrective action plans and status reporting of those corrective action plans.

2. The College's vice presidents, deans and directors will periodically conduct risk/vulnerability self assessments of their organizations and functions.
3. Each dean or director will actively engage in internal control activities for the areas and functions which they are responsible.
4. The College will regularly communicate the importance of internal controls to its employees and encourage employee participation in the identification of internal control weaknesses and development of corrective actions.
5. Internal control activities will be based on in-depth assessments of each area or function, including the identification of inherent risks and needed internal controls for each function.
6. The College's Internal Control Officer will establish a schedule for College-wide risk/vulnerability assessments, internal control reviews and other internal control activities or opportunities.
7. Each vice president is responsible for the internal control activity, corrective action development, documentation and status reporting in their respective Division. The College's Annual Internal Control Report and Divisional Annual Reports, if appropriate, will contain status reports on each division's internal control activities and accomplishments for the prior year.
8. The College's Internal Control Officer and the President will review each Division's internal control activities and accomplishments annually prior to certifying the College's Internal Control Program.

D. Your Participation is Key

As College employees, your dedication to teaching and service excellence is the key to achieving the College's mission. Your continuing commitment to professional integrity and performance makes it possible for our students to live and learn in a safe, attractive and supportive environment. Your active participation in the College's internal control activities ensures the College's resources are readily available and effectively invested to advance our students' intellectual and personal growth.

An effective internal control program requires doing many tasks well; such as the following:

- Setting goals and objectives for your program or office
- Planning and monitoring budgets
- Identifying, reporting and correcting dangerous, ineffective or inefficient situations
- Adhering to established policies and procedures
- Securing College property and sensitive information
- Providing supporting documentation as required by law and professional standards
- Revising policies and procedures to reflect new laws and service conditions
- Advocating for more effective and efficient ways of serving our students and each other
- Participating in professional development training
- Completing performance programs & evaluations
- Participating on College committees and task groups
- Respecting each other's professional skills and personal tradition
- Serving your College with personal and professional integrity

Oneonta's 2011–2012 Internal Control Program

For the period of April 2011 through March 2012, the College's Internal Control Program will focus on the following:

1. Finalizing Health Center Internal Control review.
2. Performing campus review of Outcomes Assessment.
3. Performing SUNY recommended Internal Control reviews as scheduled Property Control and General Control Environment.
4. Campus ongoing Internal Control reviews: PCI Compliance and Peripheral Payment Locations with focus on Health Center and Career Services.

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