

BUFFALO STATE COLLEGE
DIRECTORY OF POLICY STATEMENTS

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Subject: Internal Control Program

INTRODUCTION

As an agency of New York State, Buffalo State is required to fulfill the mandates of the New York State Governmental Accountability, Audit and Internal Control Act of 1999. This legislation requires all state agencies to establish a system of internal controls designed to minimize the possibility of loss of assets, operational failure, or violation of law.

Internal control, or an internal control system, integrates activities, plans, attitudes, policies, and the efforts of those within the organization working together, to provide reasonable assurance that the organization will achieve its mission, goals, and objectives. Essentially, the Internal Control Program at Buffalo State is a program of review designed to ensure that our internal control system is adequate and functioning effectively.

Buffalo State has adopted SUNY's Internal Control Guidelines. This document is an abbreviated version of SUNY's Guidelines and references specific aspects of the College's Internal Program.

DEFINITION

Buffalo State's Internal Control Program is essentially a program of review. The Program helps to ensure that daily operating practices and procedures are sufficient to minimize the possibility of operational failure, over-spending or other violations of the law. Simply stated, the College's Internal Control Program is designed to review, critique, and strengthen our existing systems and procedures.

OBJECTIVES

The specific objectives of Buffalo State's Internal Control Program are to ensure:

1. Successful achievement of the College's mission.
2. Accurate capture, maintenance and dissemination of institutional data.
3. Efficient and effective use of program resources.
4. Appropriate safeguarding and authorized use of assets.
5. College compliance with laws, regulations, policies, procedures, and guidelines.

The college's Internal Control Program can function only with the cooperation and involvement of all employees. Competence and professional integrity are essential components of a sound internal control program. An effective internal control system is a high priority and employees are asked that they cooperate fully in this endeavor. Working together can continue to foster an environment conducive to accomplishing the college's mission, goals, and objectives.

Buffalo State's Internal Control Program is guided by an Internal Control Steering Committee whose members bring executive and organizational expertise to the program.

INTERNAL CONTROL SYSTEMS

Buffalo State's Internal Control Program comprises several major internal control systems. These systems support and strengthen the College's planning processes and provide reasonable assurance that the objectives of our Internal Control Program are met. Some examples of the major internal control systems now in place at Buffalo State include:

- NYS Education Law and other applicable laws, policies, and regulations;
- Administrative procedure manuals;
- Mission statements and operational objectives;
- Policy handbooks and memoranda;
- Organization charts and decision-making hierarchies;
- Budget development and approval process;
- Chart of accounts;
- Cash management;
- Internal Control review activity;
- Equipment inventory system/property control;
- Institutional data coordination;
- Formal statements and policies governing hiring procedures;
- Pandemic planning/disaster recovery.

The College's Internal Control Program provides for a formal evaluation of the effectiveness of our major systems and their individual control mechanisms. Where gaps or non-effective controls exist, they are identified and addressed on a reasonable timetable. The status of all recommendations is monitored and updated on a regular basis by the College's Internal Control Officer (Vice President for Finance and Management) and the Director of Budget and Internal Controls, and the BSC Internal Control Steering Committee.

EMPLOYEE'S RESPONSIBILITY

Internal controls are the responsibility of all employees.

Managers are responsible for the development, maintenance, documentation and supervision of internal control systems. Likewise, each employee is responsible for adhering to established internal controls and all applicable management policies and standards issued by the State of New York, SUNY, or Buffalo State College.

The following are examples of College management policies and standards with which, when applicable, all employees are expected to comply:

- Policies issued by the Board of Trustees
(http://www.suny.edu/Board_of_Trustees/PDF/Policies.pdf)
- Pertinent collective bargaining agreements
(www.goer.state.ny.us/CNA)
- NYS Joint Commission on Public Ethics (formerly NYS Commission on Public Integrity)
(<http://www.jcope.ny.gov>)
- Family Educational Rights and Privacy Act (FERPA)
(www.ed.gov/policy/gen/guid/fpco/ferpa/index.html)

- Duties and performance standards as established in job descriptions and performance programs
- Policies concerning smoking and alcohol and drug use in the workplace
<http://weigel.buffalostate.edu/tobacco-free-policy>
<http://hr.buffalostate.edu/sites/hr.buffalostate.edu/files/uploads/Documents/drugs.pdf>
- Policy regarding the Receipt of Legal Papers Served on the College
- Travel Policies
<http://www.osc.state.ny.us/agencies/travel/travel.htm>)
- Parking regulations
<http://suny.buffalostate.edu/parking>
- Affirmative Action policies and procedures
<http://equity.buffalostate.edu/affirmative-action-policy>
- Procurement policies
- Computer operations/Information Technology and Environmental Health & Safety

TRAINING

Training is an ongoing component of the College's Internal Control Program. The College may provide training in several formats, including formal training sessions, written guidelines and memoranda, short training films and reference materials. At appropriate intervals, the College will sponsor training sessions on internal control practices. These sessions will provide updates on the status of the College's Internal Control Program. They will also present innovative ideas to enhance internal controls and to identify internal control weaknesses. At least one representative from each assessable unit will be expected to attend these sessions.

For more information regarding Buffalo State College's Internal Control Program, please contact the Buffalo State College Director of Budget and Internal Controls.