

SUNY Cobleskill Internal Control Program Overview

Internal Control Overview

SUNY Cobleskill has developed its internal control program in accordance with the [New York State Governmental Accountability, Audit and Internal Control Act of 1987](#), [SUNY Guidelines for Internal Controls](#), and the [Committee of Sponsoring Organizations](#) (COSO) framework. The primary purpose of SUNY Cobleskill's internal control program is to ensure compliance with federal, state, SUNY, and SUNY Cobleskill's policies and procedures.

The New York State Legislature, through the New York State Governmental Accountability, Audit and Internal Control Act of 1987 (Internal Control Act), established the minimum level of requirements for all state agencies and public authorities. This act has six requirements designed to ensure an effective system of controls exists over public resources to protect them from waste, fraud, and abuse, and establishes authority and responsibility for the state's system of internal controls within the Division of the Budget (DOB), Office of the State Comptroller (OSC), and the Attorney General (AG).

SUNY System Administration, through SUNY Policy 7501, SUNY Guidelines for Internal Controls, further addressed the six requirements of the Internal Control Act. System Administration issues, on a continuing basis, guidance on the expectations of state operated campuses to coordinate the reporting of SUNY as a whole. System Administration uses a variety of sources both internally and externally to develop the organization-wide reporting, testing, training, and monitoring mechanisms including the Division of the Budget, Office of the State Comptroller, COSO, and the New York State Internal Control Association (NYSICA).

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) is the leading body issuing guidance to both public and private sector organizations on internal controls, specifically internal control program implementation, risk assessment, internal control monitoring activities, and the minimum standards of an effective system of internal controls.

Overview of the Program

At a minimum, SUNY Cobleskill's Internal Control Program will address the six requirements of the Internal Control Act and SUNY Policy 7501. These six requirements are uniquely and individually addressed on an annual basis through a system of continuous review. The Internal Control Act requires, at a minimum, each state agency to:

- Establish and maintain for the agency guidelines for a system of internal control that are in accordance with this article and internal control standards;
- Establish and maintain for the agency a system of internal control and a program of internal control review. The program of internal control review shall be designed to identify internal control weaknesses, identify actions that are needed to correct these weaknesses, monitor the implementation of necessary corrective actions and periodically assess the adequacy of the agency's ongoing internal control;
- Make available to each officer and employee of the agency a clear and concise statement of the generally applicable management policies and standards with which the officer or employee of such agency shall be expected to comply. Such statement shall emphasize the importance of effective internal control to the agency and the responsibility of each officer and employee for effective internal control;
- Designate an internal control officer, who shall report to the head of the agency, to implement and review the internal control responsibilities established pursuant to this section;
- Implement education and training efforts to ensure that officers and employees within such agency have achieved adequate awareness and understanding of internal control standards and, as appropriate, evaluation techniques; and
- Periodically evaluate the need for an internal audit function.

Department Supervisors are ultimately responsible for the internal controls of their functional areas, however independent reviews should be conducted on a regular basis to ensure process changes, policy changes, and staff turnover have not materially changed controls within the department. Department managers can request an internal review of their functional areas. The internal control department facilitates test work with standard and additional test areas.

The Internal Control Coordinator should retain all campus wide communications of compliance efforts produced by the internal control department and all other departments on campus. This documentation is used to support campus wide compliance efforts and to attest to the campus' efforts towards safety, security, process consistency, and meeting applicable standards established by law.

Any questions or concerns regarding the SUNY Cobleskill Internal Control Program should be addressed to Wendy Gilman, Senior Vice President for Finance and Administration and Internal Control Officer, at (518) 255- 5416 or GilmanWC@Cobleskill.edu.