

Internal Control Advisory Committee

October 28, 2007

Introduction and Overview:

The New York State Governmental Accountability, Audit and Internal Control Act of 1987 requires all State-operated campuses of the State University of New York to establish and maintain a system of internal controls and an ongoing internal control program.

The College at Brockport'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, overspending or other actions inconsistent with policy or in violation of the law. Simply stated, the College's Internal Control Program is designed to review, critique and strengthen our existing systems and procedures.

As stewards of public funds and the education of our citizens, it is the responsibility of all of us to ensure that we are as efficient and effective as possible within the confines of existing laws, policies and procedures. In that way, not only will we meet our Internal Control responsibilities, but we will be promoting our primary goal of student success.

The Internal Control Advisory Committee is comprised of individuals from the following areas: Administration & Finance, BASC, Facilities & Planning (Property Control), Financial Aid, Human Resources (Payroll), Information Technology Services, Procurement & Payment Services, and vice president representation from Academic Affairs, Advancement and Enrollment Management & Student Affairs. Together, this group is responsible for implementing internal controls and educating members of the College community.

Responsibilities:

- The Internal Control Advisory Committee advises the Internal Control Officer and the Internal Control Program staff on the general development and implementation of the Internal Control Program.
- The Risk Assessment Survey (also known as the Survey of Assessable Units) is a key aspect of the Internal Control Program.
 - After the Internal Control Program staff generates an in-depth vulnerability assessment of each unit, including the risk level and likelihood of risk event for each unit, the Internal Control Advisory Committee will make priority recommendations for conducting additional reviews.
 - As subject area specialists, members of the Internal Control Advisory Committee may be asked to participate in the design and implementation of these reviews.
- The Internal Control Program high risk areas cycle of reviews is another key aspect of the Internal Control Program.
 - Revenue/Cash Management, Personnel and Payroll, Disaster Planning and Recovery, General Control Environment, and Workforce Succession Planning are the areas scheduled to be reviewed during 2007-08.
 - As subject area specialists, members of the Internal Control Advisory Committee will be asked to take a leadership role in the design and implementation of the reviews in their areas.
- The Internal Control Advisory Committee will also review and comment on the draft New York State and SUNY compliance reports prior to submission.
 - New York State Certification of Compliance is submitted annually in March.
 - SUNY Annual Report and Five Year Plan are submitted annually in September.

Membership:

Chair: Vice President for Administration and Finance (Lou Spiro)
Co-Chair: Assistant Vice President for Finance and Management (TBD)

Internal Control Program Staff (non-voting members)
Director of Student Accounts (Teresa Major)
Accounting Office (Crystal Hallenbeck)
Support Staff (Andrea Vella)

Brockport Auxiliary Services Corporation (Ralph Eisenmann)
Facilities and Planning/Property Control (Michelle Hofstra)
Financial Aid (Scott Atkinson)
Human Resources (Terry Hooper)
Information Technology Services (Frank Wojcik)
Payroll (Deb Toms)
Procurement and Payment Services (Dona Hazen)

Provost's Representative (Michael Fox)
Vice President for Advancement's Representative (John Sapienza)
Vice President for Enrollment Management/Student Affairs Representative (Scott Haines)