

THE COLLEGE AT BROCKPORT
INTERNAL CONTROL
CYCLE OF REVIEWS
2008-09 through 2013-14

The College at Brockport's Internal Control Program will review SUNY-mandated (S) and Brockport-specific (B) high risk areas. Risk assessments and site reviews are scheduled as follows:

2008-2009 Cycle:

- Equipment Inventory for Property valued as less than \$5,000 (initial inventory) (S)
- General Control Environment (S)
- Procurement (S)
- Revenue Cash Management (S)
- Student Residency (B)

The items listed above will be reviewed again during the 2011-12 cycle.

2009-2010 Cycle:

- Computer Operations (S)
- Mail Processing (B)
- Property Control (S)

The items listed above will be reviewed again during the 2012-13 cycle.

Annual/Ongoing Reviews:

- Equipment Inventory for Property valued as less than \$5,000 (annual inventory) (S)
- Revenue Cash Management (S) – site reviews continued

2010-2011 Cycle:

- Assessable Unit Survey (Departmental Risk Assessments) (S)
- BASC Other Agency Accounts (B)
- Disaster Planning and Recovery (S)
- Financial Aid (S)
- Human Resources and Payroll (S)
- Workforce Succession Planning (B)
- Key Control (B)

The items listed above will be reviewed again during the 2013-14 cycle.

Annual/Ongoing Reviews:

- Equipment Inventory for Property valued as less than \$5,000 (annual inventory) (S)
- Revenue Cash Management (S) – site reviews continued