Who is Responsible for Internal Controls?

- Every employee has the responsibility to help ensure that internal controls are effective by following policies and procedures and reporting problems or suggesting improvements.
- The greatest amount of responsibility rests with vice presidents, deans, department chairs, and managers to assure appropriate controls are in place for all operations.
- The president has the ultimate responsibility, and must sign an annual certification that SUNY Plattsburgh is in compliance with the Internal Control Act.

What Can You Do?

- Follow the policies and procedures in place for your job.
- Always secure your office or workspace when you leave.
- Use College resources only in support of College goals, objectives, and programs.
- Keep documents containing confidential or sensitive data in secure files.
- Shred documents containing confidential or sensitive data when no longer needed.
- Communicate problems with current procedures or suggestions for improvement to your supervisor.
- Report any suspicious persons or activities to your supervisor and/or University Police.
- Do not share or post computer passwords.
- Always secure your computer when you leave for the day.
- Look for opportunities to reduce waste and improve efficiencies.

Internal Control Hotline

866-633-6112

SUNY Plattsburgh is committed to ensuring our funds and resources are used in an effective and efficient matter. The Internal Control Hotline is intended for faculty, staff, students, and others to report suspected fraud, intentional or unintentional misuse involving State funds, equipment, or supplies or other irregular activities including suspected thefts or losses.

Complaints about other matters, such as personnel issues or academic misconduct, should be brought to the attention of the appropriate office on campus.

If you suspect fraud, waste, abuse, or irregular activities at SUNY Plattsburgh, please leave a message on the Hotline.

More Information

If you have any questions about the Internal Control Program at SUNY Plattsburgh, please contact:

John Homburger
Internal Control Officer
john.homburger@plattsburgh.edu
518 564-3120

David Gregoire
Internal Control Coordinator
david.gregoire@plattsburgh.edu
518 564-3613

www.plattsburgh.edu/president/internalcontrolhome.php

Developed in Accordance with
SUNY Internal Control Guidelines
Introduction
In 1987, The New York State Governmental Accountability Act formalized a system of productivity and accountability in all state agencies including SUNY. The Act included provisions for strengthening campus internal controls and for measuring their effectiveness.

This brochure is an abbreviated version of SUNY’s Internal Control Guidelines and references specific aspects of SUNY Plattsburgh’s Internal Control Program.

Why Internal Controls?
Internal controls provide reasonable assurance that an organization uses its resources (including its human resources) to address established objectives and goals and take steps to decrease the risks to the organization. While it is the law that the College has an Internal Control Program, it also makes good sense for the College to operate as efficiently as possible. If we do not have internal controls in place, we could lose resources and opportunities. Such losses could prevent us from fully meeting our goals and objectives and negatively impact our mission.

Definition
Internal controls are daily operating practices and procedures that minimize the possibility of inappropriate use of resources; loss, waste or damage of resources; overspending; or other actions inconsistent with policy or in violation of law. Simply stated, the College’s Internal Control Program is designed to review, critique, and strengthen existing systems and procedures.

How Is the Internal Control Program Implemented?
While every member of the campus has some responsibility in following policies and procedures and in protecting campus assets, the College is required under the Internal Control Act of 1987 to have an Internal Control Officer and an Internal Control Committee (ICC), which oversees the Internal Control Program. The ICC assists departments and offices across campus in completing a periodic internal control review of procedures to detect conscious and/or unintended abuses, lapses or operational deficiencies.

Some examples of procedures and policies that may be reviewed include:
- Planning activities
- Program evaluations
- Budget cycle
- Personnel transactions
- Information systems
- Cash activities
- Contract management
- Capital programs

Upon completion of an internal control review, the ICC meets with unit managers to discuss the review and what, if any, changes in internal controls or procedures should be considered. The ICC also provides periodic training to employees through workshops, films, and other materials.