Dear Colleagues,

The State University of New York College at Cortland prides itself on providing efficient service and integrity in all of its operations. This longstanding tradition reflects the goals of the New York State Governmental Accountability, Audit and Internal Control Act, which requires the commitment of all state agencies to effective, economical and efficient business practices, as well as to providing high quality service. Responsible planning, execution and oversight require the collaboration and accountability of all members of the College community, from upper level administrators to front-line employees. The office supervising this effort on our campus is Internal Control.

Internal Control is essential to every institution. The responsibilities of Internal Control include the safeguarding of material assets and personal information, conformance to best practices within specific areas of responsibility, compliance with federal and state laws, and adherence to ethical standards of accountability. In an effort to ensure that these goals are met on every SUNY campus, SUNY System has developed audit teams and established guidelines for accountability. As President of this institution, I support this initiative and call upon you for your cooperation.

Thank you for your assistance.

Erik J. Bitterbaum
President
Program Operation

The Internal Control Program operates on a planning cycle that includes the following components:

Segmentation

Segmentation is the process of identifying the program and administrative functions necessary for the College to carry out its mission. Functions identified through this process are called “assessable units” and provide the framework for implementation.

Risk Assessment Surveys

Through the use of Risk Assessment Surveys, the College monitors and evaluates its susceptibility to conscious or unintended abuses and reduced operations efficiencies. Completed surveys are reviewed and each assessable unit receives a rating of low, average, or high risk.

Internal Control Reviews

An internal control review analyzes procedures and policies to ensure they are functioning as intended and that they assist the unit in meeting its objectives. Examples of procedures and policies which may be reviewed include planning activities, program evaluations, the budget cycle, personnel transactions, information systems, cash activities, contract management and capital programs.

Training

Constant training is a key component of the Internal Control Program. The College may provide training in several formats including sandwich seminars, written guidelines and memoranda, short training films, a constantly updated website, and reference materials.

www.cortland.edu/ic

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