

## INTRODUCTION

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 of Agriculture and Technology at Cobleskill has adopted SUNY's Internal Control Guidelines. This brochure is an abbreviated version of SUNY's Guidelines and references specific aspects of the College's

## DEFINITION

The College of Agriculture and Technology at Cobleskill'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.

## OBJECTIVES

The specific objectives of the College of Agriculture and Technology at Cobleskill's Internal Control Program are to ensure:

1. The successful achievement of the College's mission,
2. The accurate capture, maintenance and dissemination of institutional data,
3. That assets are safeguarded,
4. That programs and operations remain effective, efficient and economical, and
5. That we remain in compliance with applicable laws, regulations, policies and guidelines.

## INTERNAL CONTROL SYSTEMS

The College of Agriculture and Technology at Cobleskill's Internal Control Program is comprised of several major internal control systems. These systems support and strengthen the College's planning processes and provide reasonable assurance that the objectives of our Internal Control Program are met. Some examples of the major internal control systems now in place at the College of Agriculture and Technology at Cobleskill include:

- NYS Education Law and other applicable laws, policies and regulations
- Administrative procedure manuals
- Mission statements and operational objectives
- Policy handbooks and memoranda
- Organization charts and decision making hierarchies
- Budget development and approval process
- Chart of accounts
- ◆ Cash controls
- Internal audit activity
- Equipment inventory system
- Institutional data coordination
- Formal statements and policies governing hiring procedures.

The College's Internal Control Program provides for a formal evaluation of the effectiveness of our major systems and their individual control mechanisms. Where gaps or non-effective controls exist, they are identified and addressed on a reasonable timetable. The status of all recommendations is monitored and updated on a regular basis by the College's Accounting Office.

## EMPLOYEE'S RESPONSIBILITY

**Internal controls are the responsibility of all employees.**

Managers are responsible for the development, maintenance, documentation and supervision of internal control systems. Likewise, each employee is responsible for adhering to established internal controls and all applicable management policies and standards issued by the State of New York, SUNY or the College of Agriculture and Technology at Cobleskill.

The following are examples of College management policies and standards with which, when applicable, all employees are expected to comply:

- Policies issued by the Board of Trustees
  - Pertinent collective bargaining agreements
  - Ethics Law
  - The Public Officers Law
  - Duties and performance standards as established in job descriptions and performance programs
  - Smoking, managing AIDS, and alcohol and drug use in the workplace
  - Financial Policies
  - Parking regulations
  - Affirmative Action policies and procedures
- Faculty and Staff Handbook  
Textbook and course packet ordering  
FTC Safeguarding of Financial Records

Most of the above items can be viewed in the Budget Office or on the SUNY Cobleskill website.

## PROGRAM OPERATION

The College of Agriculture and Technology at Cobleskill's Internal Control Program operates a planning cycle that incorporates the following:

### *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 the implementation of the College's Internal Control Program.

### *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 evaluated and a rating of low, average or high risk is assigned to each assessable unit. These ratings are considered when scheduling internal control reviews.

### *Internal Control Reviews*

An internal control review analyzes procedures and policies to insure they are functioning as intended and that they assist the unit in meeting its objectives and goals. 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*

Training is an ongoing component of the College's Internal Control Program. The College may provide training in several formats, including formal training sessions, written guidelines and memoranda, short training films and reference materials.

At appropriate intervals, the College will sponsor training sessions on internal control practices. These sessions will provide updates on the status of the College's Internal Control Program. They will also present innovative ideas to enhance internal controls and to identify internal control weaknesses. At least one representative from each assessable unit will be expected to attend these sessions.

## MORE INFORMATION

If you have questions regarding SUNY College of Agriculture and Technology at Cobleskill's Internal Control Program, please contact the Internal Control Officer in Knapp Hall, Room 131, 518-255-5380, [dixontg@cobleskill.edu](mailto:dixontg@cobleskill.edu)  
Website: [www.cobleskill.edu](http://www.cobleskill.edu)

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SUNY  
**Cobleskill**

# INTERNAL CONTROL PROGRAM

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responsibility of all employees!**

Developed in accordance with SUNY  
Internal Control Guidelines