



Office of Internal Controls

MEMORANDUM

Date: March 18, 2022

To: All Employees

From: Joseph P. Athy
Internal Control Officer/Contract Manager

Subject: Internal Control is Everyone's Responsibility

SUNY Old Westbury's Internal Controls Program

The New York State Governmental Accountability Act was enacted to formalize a system of productivity and accountability in all state agencies including SUNY campuses. The Act includes provisions for strengthening campus internal controls and for measuring their effectiveness. Annually, Old Westbury is required to certify to SUNY System Administration and the Office of the State Comptroller that our internal controls are functioning properly.

Our President sets the "Tone at the Top." In addition, our Internal Controls staff seeks to fulfill the requirements of the Act by monitoring the controls implemented to protect College resources from loss, waste or damage. Through reviews of various offices, programs and activities, the Internal Controls staff provides the administration with recommendations for improving operations and efficiency. The President fully supports the Internal Control Program and has encouraged all employees to be vigilant in their efforts to maintain sound internal controls in their daily routines.

All of us can help strengthen and protect our assets by being alert to activities or situations that may detract, rather than enhance the College's standing. Should you suspect any fraud, waste, theft or any misuse of College assets, you can contact me at athyj@oldwestbury.edu or report it as outlined in Campus Fraud Policy B-11, www.oldwestbury.edu/policies, which provides expectations for the prevention and detection of fraud or irregularities and provides procedures for the reporting of these matters.

Responsibility by Organizational Role

Accordingly, a successful internal control program depends on the efforts of staff at every level. Competence and professional integrity are essential components of a sound internal control program. All staff should be aware of the College's goals and the support they provide to ensure those goals are met. By knowing their responsibilities, all staff can help provide reasonable assurance that the College's internal control systems are adequate and operating efficiently.

Everyone at the College bears some responsibility for monitoring. However, the position the person holds at the College determines the focus and extent of these responsibilities.

All staff are responsible for:

- Fulfilling duties and responsibilities in their job description and satisfying applicable performance standards.
- Monitoring their work to be sure it is done properly.
- Correcting errors before work is referred to higher levels for review.
- Taking all reasonable steps to safeguard College assets and resources against waste, loss, damage, unauthorized use, or misappropriation.
- Reporting breakdowns in internal control systems or suggesting improvements to their supervisor.
- Refraining from using their position to secure unwarranted privileges.
- Attending educational and training programs as appropriate to increase awareness and understanding.

Management, in general, has the following additional responsibilities:

- Maintaining an appropriate internal control system in their areas of operation.
- Educating staff regarding control activities and encouraging them to be alert and to report any irregularities.
- Documenting policies and procedures that are to be followed in performing unit functions.
- Maintaining a work environment that encourages staff to understand the purpose of policies and procedures and how that supports the maintenance of a positive internal control environment.
- Identifying the objectives for the unit and implementing cost effective internal controls designed to meet those objectives.
- Regularly testing the internal controls implemented to determine if they are functioning as intended.
- Reminding staff to note changes in their immediate internal and external environments, to identify any risks and to report opportunities for improvement.
- Listening to staff suggestions concerning the internal control systems.

With regard to the management level, responsibilities are further outlined:

Supervisors:

- Monitoring all activities and transactions in their unit to ensure that staffs are performing their assigned responsibilities, control activities are functioning properly, the unit is accomplishing its goals, the unit's control environment is appropriate, communication is open and sufficient, and risks and opportunities are identified and properly addressed.

Mid-Level Managers:

- Assessing how well controls are functioning in multiple units within an organization, and how well supervisors are monitoring their respective units.

Executive Management:

- Monitoring activities on the major divisions of the organization.
- Monitoring for the existence of risks and opportunities in either the internal or external environment that might indicate the need for a change in the College's plans.

I repeat, Internal Control is everyone's responsibility. Each of us play an important part while performing our duties, and collectively in ensuring the effectiveness and efficiency with which the College's mission is achieved.

cc:

Martha Santana, Vice President for Business & Finance and Chief Financial Officer

Arthur Angst, Associate Vice President, Business Compliance

Pat Lettini, Senior Associate Vice President for Business & Finance and Controller