Internal Controls Program

Developed in accordance with the COSO (Committee of Sponsoring Organizations) Framework, The New York State Governmental Accountability, Audit, and Internal Control Act of 1987, and The SUNY Internal Control Program Policies. These laws require all State Organizations to:

- Establish and maintain guidelines for a system of Internal Controls

- Establish and maintain a system for continuous review of the Internal Control systems

- Make clear and concise statements of managements' policies and standards available to all employees

- Implement education and training efforts to ensure awareness and understanding of Internal Control standards and the evaluation process

Questions?

For any questions or concerns regarding our Internal Control Program, please contact:

Jamie Cyr, MBA
Internal Control Officer
(315) 684-6885
cyrjp@morrisville.edu

Briana Teele
Internal Control Coordinator
(315) 684-6448
teelebr@morrisville.edu

Also, please visit our website at https://www.morrisville.edu/contact/offices/business-office/internal-control
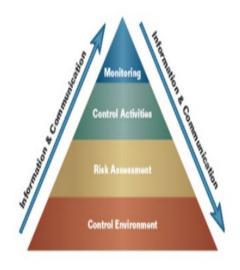
Fraud Reporting

In the event you suspect misconduct regarding the utilization of SUNY resources contact the Internal Control Officer (Jamie Cyr) or Internal Control Coordinator (Briana Teele) for a confidential discussion, to the extent permitted by law. Additionally, SUNY has a confidential reporting tool for your use at:
https://system.suny.edu/compliance/fraud-reporting/suny-fraud-hotline/#how

Internal Control Process

SUNY MORRISVILLE
Internal Controls

Presidential Support of the Program

At SUNY Morrisville, we have been entrusted, with significant resources from public funds, to carry out our mission. To fulfill that mission, we all share a responsibility to maintain proper and sufficient internal controls that ensure the effectiveness and efficiency of our operations, reliability of financial reporting, and compliance with relevant laws and regulations.

Internal controls are the integration of activities, plans, attitudes, policies and efforts of our campus working together to provide reasonable assurance that we will achieve our goals and mission. Internal controls extend beyond the business and financial office, spreading throughout our campus, permeating all deparments and functions. Consistent with the Government Accountability, audit and Internal Control Act of 1987 that formalizes our commitment to efficient and effective business practices, quality services and ethics in the operations of NYS government agencies, SUNY Morrisville has adopted an internal control program designed to promote adherence to this legislation.

As President, I want to affirm my support for a strong control environment founded on ethical values, integrity, competence, and an operating philosophy that provides a framework of discipline and structure, critical for our campus/institutional success.

Each of us is important to the success of our internal control program by:

- rigorously following appropriate policies and procedures and successfully fulfilling our duties and responsibilities established in job descriptions and meeting performance standards;
- taking all reasonable steps to safeguard assets against waste, loss and unauthorized use;
- attending training to increase an understanding of internal controls and reporting internal control breakdowns.

Should you have questions about the SUNY Morrisville Internal Control Program, please visit our website: https://www.morrisville.edu/contact/offices/business-office/internal-control or contact our Internal Control Officer, Jamie Cyr at (315) 684-6885.

What are Internal Controls?

Internal Controls are a process, effected by all individuals that operate on behalf of an entity, designed to provide reasonable assurance to all stakeholders regarding the achievement of objectives relating to an organization's operations, reporting, and compliance. Controls exist to promote operational efficiency, safeguard assets, protect information, provide reliable financial information, and comply with applicable laws and regulations.

Process: Consists of ongoing tasks and activities, the why behind certain procedures within departments.

Effected by People: All individuals effect the Internal Controls of an organization. All processes that pose a risk to an organization should have control processes built in to the normal procedures of performing the task. (separation of duties, proper supervision, reconciling processes, periodic review)

Reasonable Assurance: Not absolute assurance but a form of guarantee that information presented to stakeholders is free from material misstatement due to proper oversight and procedures that protect an organization against error, fraud, waste, and abuse.

Achievement of Objectives: Controls should be designed to facilitate a reportable segment's ability to achieve their mission from an operational, reporting, and compliance standpoint.

Why Controls are Important

All Employees should be aware of the College's goals, and their roll in fulfilling the mission. You should be routinely exercising good judgement and act in a manner that protects the institution from loss, waste, fraud, and error. All employees should seek out opportunities for improvement and act in the best interest of the College and the Public; continuous improvement is key!

A strong Internal Control Program promotes:

- Continuous Improvement
- Efficiency of Operations
- Effective Communication
- Accountability
- Risk Awareness and Planning
- Reliable Reporting
- Regulatory Compliance