

April 3, 2012

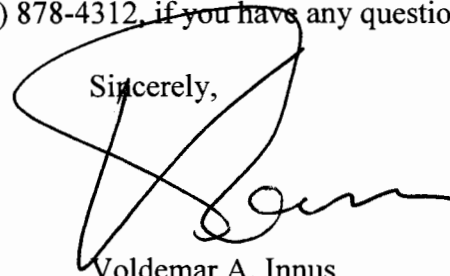
Mr. Jeffrey J. McGrath  
University Controller  
University Controller's Office  
SUNY System Administration  
State University Plaza  
Albany, New York 12246

Dear Mr. McGrath:

Enclosed is Buffalo State College's 2011-12 Internal Control Summary and Certification package. Included are Attachments B and C.

Please contact me or Rebecca Schenk at (716) 878-4312, if you have any questions.

Sincerely,



Voldemar A. Innus  
Interim Vice President for Finance  
and Management

cc: A. Podolefsky, President

## 2011-12 INTERNAL CONTROL SUMMARY & CERTIFICATION FORM

The Internal Control Summary and Certification Form provides supporting justification for a campus' level of compliance with the requirements of the Internal Control Act as outlined below. This form requests information regarding specific actions taken, or needed to be taken, by campuses to comply with each of the Act's requirements as described in Budget Policy and Reporting Manual (BPRM) Item B-350. A completed and signed Internal Control Summary and Certification Form should be submitted via e-mail as an attached PDF file and send it to the State University's internal control reporting mailbox at [sunyiccert@sysadm.suny.edu](mailto:sunyiccert@sysadm.suny.edu) by April 6, 2012.

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<u>Buffalo State</u>	<u>4/3/12</u>	<u>Rebecca J. Schenk</u>	<u>716-878-4312</u>
<b>Campus Name</b>	<b>Date</b>	<b>Completed by (Name)</b>	<b>Phone</b>

**A. Establish and maintain guidelines for a system of internal controls for the campus.** Internal control guidelines communicate an organization's management and programmatic objectives to its employees and provide the methods and procedures used to assess the effectiveness of its internal controls in supporting those objectives. Internal control guidelines should:

1. State the campus president's support of internal controls to provide staff with an understanding of the benefits of effective controls;
2. Identify the campus' primary responsibilities and the objectives;
3. Explain how internal controls are organized and managed;
4. Define responsibilities of campus management and supervisors and campus staff;
5. Acknowledge that internal controls adhere to accepted standards; and,
6. Describe the organization's process for evaluating internal controls.

**For this requirement, the campus is:**

**Fully Compliant**       **Partially Compliant**       **Not Compliant**

**Provide a thorough explanation of the specific actions your campus has taken, or are needed, to comply with this requirement.**

During 2011-12 the campus continued a solid framework of communications regarding internal controls. It included:

**a. The President's "Tone at the Top"** memorandum to all faculty and staff dated October 6, 2011; this signifies campus commitment to ongoing internal control review and charges every employee with the responsibility for good internal controls. This document also specifies the objectives of the institution. Concurrently available is the Internal Control Program brochure which cites standards and expectations of performance to support internal control functions.

**b. An Internal Control Steering Committee (ICSC)** comprised of representatives from each executive area who possess a broad knowledge of campus operations, personnel, and policy and strategic plan objectives, and are able to effect change. The Committee's charge is posted on the IC Program web site. Since April 1, 2011, this committee has met three (3) times [May 20, 2011, October 31, 2011, and December 19, 2011] and is scheduled for one more meeting in May 2012. It is an active forum for discussion and questions. Planned audits, audit findings, and management letters for campus programs have been shared and discussed throughout the year. All ICSC meeting agendas are also published via the Internal Control Program web site.

Institutional topics that have been addressed during the past year with the Internal Control Steering Committee include:

\* **FTC "Red Flags" Rule for Identity Theft Prevention** – Previously developed plan was last reviewed in fall 2010 for annual update with identified managers. Annual update and contact with third-party service providers planned for spring 2012, but will occur after April 1.

\* **Higher Education Opportunity Act of 2008 Final Regulations** – Prior year review by the Internal Control Steering Committee (ICSC) resulted in determination that a compilation of HEO Act requirements, with identification of those individuals primarily responsible for compliance and reporting, should be published via the college's Internal Control Program web site. The compilation was first published in March 2011 on the Internal Control web site under the headline, "Compliance." It has been updated periodically, most recently March 2012.

\* **Records Retention and Disposition** –Buffalo State's records management officer continued educational outreach to employees systematically (by division, department, or as requested) during 2011-12. With this leadership in place, the IC Steering Committee endorsed disbanding the 2009 ad hoc internal controls records group, in recognition of the institutional direction now offered via the records management officer. The RMO reported that 7.6 tons of records were destroyed by departments as of June 2011.

\* **Policy and Guide Updates** – During 2011-12 the ICSC also contributed to review regarding updates of the College Policy on Use of Electronic Resources and Guidelines for Securing Sensitive Information. In both instances language and references were modified for clarity of use by college employees

**c. The Internal Control Working Committee** - The ICWC is comprised of the associate vp for finance & management/comptroller, the internal control coordinator/director of budget and internal controls, and the assistant vice president, finance & management. Throughout the year this group meets weekly or biweekly to plan for future audit activity and program reviews, sustain momentum for reviews in progress, and ensure needed communications with program managers are handled promptly. The ICWC performs preliminary assessment of the financial, internal control and management reports for audits of campus-related entities, in addition to audits completed by the SUNY Office University Audit or other third parties. Subsequent review includes the Internal Control Officer with presentation prepared for Internal Control Steering Committee review. Input to the ongoing work of the ICWC is provided by the Internal Control Officer to ensure action plans and communications support the institutional focus and direction of internal controls at Buffalo State.

**d. The College has an annual timeline and framework for routine IC activities** including planning reviews, assessments, and trainings; this framework is reviewed on a continuing basis for appropriate updates. Administering a periodic Vulnerability Assessment is a significant component to determine whether any conditions have changed materially to alter the risk in each area, function and operation included in the assessment. Updated reviews are done as new regulations or policies are evaluated for risk and as changing conditions create new areas of potential vulnerability.

**e. The College continued its IC communication standard** by issuing the Internal Control policy twice annually to each employee through publication in the college's official medium, the

*Daily Bulletin.* While designed as an electronic standard of publishing, print copies of content are available as requested. New employees are also given a copy of the Internal Control policy. All documents and communications distributed to campus employees for the purpose of internal controls are also made available via the Internal Control Program web site.

**B. Establish and maintain a system of internal controls and a program of internal control review for the campus.** The system of internal control should be developed using the COSO (Committee of Sponsoring Organizations of the Treadway Commission) conceptual framework adopted in the *Standards for Internal Controls in New York State Government*, and should incorporate COSO's five basic components of internal control: control environment, risk assessment, control activities, information and communication and monitoring.

The program of internal control review shall be a structured, continuing and well documented system designed to identify internal control weaknesses, identify actions that are needed to correct these weaknesses, monitor the implementation of necessary corrective actions and periodically assess the adequacy of the campus' internal controls.

Organizations can adopt a system of internal control review tailored to their needs, size and degree of centralization. The procedures for evaluating the adequacy of that system also vary, but at a minimum should:

1. Identify and clearly document the primary operating responsibilities (functions) of the campus;
2. Define the objectives of these functions so they are easily understood by staff accountable for carrying out the functions;
3. Identify/document the policies and procedures used to execute functions;
4. Identify the major functions of each of the campus' assessable units;
5. Include a process and cycle to assess risk and review controls for major functions. *(Describe the process used to review the campus' internal controls and list all high-risk activities and indicate which were reviewed during 2011-12) ;*
6. Assess the risks and consequences associated with controls failing to promote the objectives of major functions. *(Identify the significant deficiencies revealed during the 2011-12 review process. Outline the actions taken, or planned, to eliminate deficiencies, highlighting the most important improvements made during the year) ;*
7. Test controls to ensure they are working as intended (see the Manager's Testing Guide which can be downloaded from BPRM Item B-350). *(Summarize specific actions the campus has taken to install a compliance testing program. Describe actions taken during 2011-12 to verify test results and expand the testing program);*
8. Institute a centrally monitored process to document, monitor and report deficiencies and corrective actions. *(Describe the monitoring system installed to verify that corrective actions are taken. Discuss the extent to which IT systems are used to track actions);*

**For this requirement, the campus is:**

**Fully Compliant**       **Partially Compliant**       **Not Compliant**

**Provide a thorough explanation of the specific actions your campus has taken, or are needed, to comply with this requirement, and please describe briefly your campus' process for reviewing and testing controls and monitoring corrective actions. Also list all high-risk activities which were reviewed during the past year, and the results of those reviews.**

**Items 1 - 4**

Buffalo State has clearly identified the primary operating responsibilities and functions of the campus in multiple ways. The institution's mission and various strategic and academic plans are shared with employees and are widely available, most recently through an institutional plans web developed through the Provost's Office with support of the institutional assessment officer. As the campus prepares for an upcoming 2013 accreditation process with the Middle States Commission on Higher Education, several significant forums have been oriented to this planning and review process, including the College Planning Council and the Middle States Steering Committee. These efforts are communicated broadly to employees.

The objectives of institutional functions, and employee responsibilities in meeting such objectives, are articulated to employees through the use of job descriptions and performance programs. The context for institutional operations and expectations for employee performance are guided by policies and procedures that have been developed expressly to support this institution and its mission, safeguard the health and safety of students and staff, and ensure compliance with the rules and regulations of external entities, federal, state, and SUNY, which influence how the organization conducts its operations. Policies and procedures are accessible to employees from campus web sites maintained by Human Resources, divisional executives, finance and management, and the Internal Control Program, to cite only a few.

Identification and documentation of policies and procedures is an ongoing process. Those currently in place are reviewed periodically for update, typically on an annual or as-needed basis. The Directory of Policy Statements (DOPS) is maintained by the Provost's Office to serve as a focal point of institutional information; it continues to benefit from evolving review.

Those policies and procedures determined absent, less complete than warranted, or subject to a changing environment, are reviewed when the need is identified. Preparing or strengthening internal control process narratives for key controls is an ongoing process. Program areas maintain policies and procedures specific to the operations assigned, and processes are flowcharted as narratives are developed or clarified; these are reviewed expressly in the course of an audit or internal program review. Major functions of assessable units are confirmed in this review process.

In conjunction with the work of the Internal Control Working Committee, the college has used a Vulnerability Assessment survey ("BSC Program Operations Survey") to identify campus-specific programs, or additional assessable units, of high risk. The outcome of the last survey administered reflected the need for a discrete review of how the next survey will be administered. An updated Vulnerability Assessment, planned for 2011-12, will now occur after April 1.

**Items 5 - 8**

As Buffalo State does not have an internal auditing function, the college engages an external certified public accounting firm to perform specified audits, reviews, and testing of key controls. Since 2008, the college has revamped and strengthened its program for internal control activities. This has included a systematic approach to review and validation of key

process controls and associated narratives for the eight high-risk areas as specified by SUNY. With revised process narratives forming a new frame of reference, following audit cycles for each of the areas will place added emphasis for testing key controls.

The campus has an annual audit testing matrix which is updated as appropriate. Annual audits and internal control program reviews serve to supplement institutional reviews of organizational structure, and provide updated inputs regarding an inventory of functions. All of these mechanisms assist in identifying areas that require improvement, any corrective actions, and the timeline for corrective actions

Previously planned audits for the 2011-12 cycle included: General Control Environment; Procurement, A/P and Travel; and Financial Aid. While the General Control Environment was completed timely, organizational change in the procurement services area and an unusually burdensome workload in the Financial Aid area caused both latter reviews to be rescheduled for after April 1, 2012. Moved into the 2011-12 schedule for review were Mechanical Stores, deemed a high risk area resulting from earlier review of Property Control, and Mailroom, given a recent change in physical location. The audit for Personnel and Payroll was planned to follow Mechanical Stores and Mailroom.

**Reviews performed during the period April 1, 2011 to March 31, 2012:**

- **General Control Environment, 2011-12** Audit completed November 15, 2011  
No material deficiencies were identified.

Recommendations included:

*-developing control(s) to ensure completeness of the employee evaluation process*

Buffalo State uses the Performance Evaluation and Professional Development System ("PEPDS") for evaluation of incumbents in unclassified position titles. System design includes an expectation of annual review, minimally, as does SUNY policy. However, there may be instances, particularly for those staff who have attained permanency, where review of performance is not documented via PEPDS. In recognition of the value of employee evaluations, and that reviews with employees may occur apart from this system, the college will consider a supplemental option for attestation of reviews performed.

*-enhancing the visibility of the College's whistle-blower program to strengthen the operating effectiveness of the program*

The Internal Control Program web site has been updated to include an OSC presentation on recognizing fraud red flags, and notification to the campus community to heighten awareness has been issued via the *Daily Bulletin*. The latter will be done periodically.

*-implementing a requirement for each department within the business functions to provide regularly scheduled training to its employees to highlight the critical policies and procedures of the department and to ensure that department employees have adequate knowledge to carry-out their job duties in an efficient and effective manner.*

Staff within the campus business offices are engaged actively with SUNY business office associations and trainings to keep current with information needed to perform their jobs efficiently and effectively. This expectation has been included in performance programs for individual employees and will be reviewed additionally.

- **Mechanical Stores and Mailroom Security, 2011-12** – As of this certification a draft audit has been received. Review and report will be provided in the next internal control certification cycle.
- **Property Control** – During 2011-12 additional review and updates were made in the area of property control for the property control manual, letters used for communications with employees, and the introduction of a property trade-in form. In 2011-12 Buffalo State commenced its biennial schedule for full audits of departmental equipment and property. Initiated every two years, the process tests for whether an asset exists as identified. Instances of missing or misplaced assets receive appropriate follow-up. This process generally takes the majority of the year to complete.

Audits planned for April 1, 2012 to March 31, 2013:

- Personnel & Payroll
- Financial Aid
- Procurement, Accounts Payable, & Travel

Campus-specific review plans also include the Campus House. The latter is a campus-related entity whose board of directors has agreed to a campus-engaged audit.

Audits are performed annually by independent auditors on the following operations or organizations:

- Buffalo State College Foundation, Inc.
- Buffalo State Alumni Association, Inc.
- Burchfield Penney Art Center
- Faculty-Student Association of State University College at Buffalo, Inc.
- United Students' Government, Inc.
- State University College at Buffalo Child Day Care Developmental Facility, Inc.
- Buffalo State College Foundation Housing Corporation, Inc.

All were audited for balance sheet, income and expense activity; all received clean audit opinions complete through 2011.

Additional reviews conducted by external entities during the period 4/1/11 – 3/31/12, but for which reports have not been received as of the date of this submission:

- U.S. Departmental of Education, Office for Civil Rights, Title IX Compliance Review
- New York State Dept. of Insurance, Gift Annuity Program Review [re: Buffalo State College Foundation, Inc.]

SUNY Office of the University Auditor conducted a review of IFR operations for which report has been received only recently; review and report will be provided in the next internal control certification cycle.

Any item identified in an audit or other review as needing corrective action is reviewed again with a timeframe identified as appropriate for that type of item, including appropriate personnel. During 2011-12 this was accomplished via the carryforward agenda maintained by the Internal Control Working Committee (ICWC).



**C. Make available to each officer and employee of the campus a clear and concise statement of the generally applicable management policies and standards with which the officer or employee of such campus shall be expected to comply along with detailed policies and procedures the employees are expected to adhere to in completing their work.** The statement should set the tone at the top. It should be issued periodically and emphasize the importance of effective internal controls to the campus and the responsibility of each officer and employee for effective internal controls.

Managerial policies and procedures for the performance of specific functions are articulated in administrative manuals, employee handbooks, job descriptions and applicable policy and procedure manuals. While it is not necessary for all employees to possess all manuals, employees should be provided with, or have access to, applicable policies and procedures for their position.

**For this requirement, the campus is:**

**Fully Compliant**       **Partially Compliant**       **Not Compliant**

**Provide a thorough explanation of the specific actions your campus has taken, or are needed, to comply with this requirement.**

The president issues an annual communication to all staff stating clearly and concisely the generally applicable management policies and standards with which employees are expected to comply. Access to the Internal Control Program brochure is provided concurrently. These communications were last disseminated October 6, 2011 and updated on the Internal Control Program web site concurrently. Detailed policies and procedures applicable to employees are maintained by campus, division, and/or department, available via web site, electronic, and/or print format(s). The campus utilizes the Directory of Policy Statements (DOPS) and the Human Resource Management web site as primary web site locations for many current policies affecting employees. Additional or corollary policy statements are located or reiterated via departmental web sites. Additional review regarding policy and procedures access and format has been discussed by the Internal Control Working Committee and the Internal Control Steering Committee, in conjunction with institutional colleagues; this is a continuing discussion.

**D. Designate an Internal Control Officer (ICO), who shall report to the campus president, or to their designee within the executive office, to implement and review the internal control responsibilities established pursuant to this Item. The designation of the ICO should be communicated to all employees.**

The ICO works with appropriate personnel within the campus to coordinate the internal control activities and to help ensure that the internal control program meets the requirements established by BPRM Item B-350. Although the ICO evaluates the adequacy of the internal control reviews performed by campus staff, program and line managers are primarily responsible for conducting reviews to assure adherence to controls and analyzing and improving control systems. The ICO should be an individual with sufficient authority to act on behalf of the campus president in implementing and reviewing the campus' internal control program. This individual should have a broad knowledge of campus operations, personnel and policy objectives.

**For this requirement, the campus is:**

**Fully Compliant**     **Partially Compliant**     **Not Compliant**

**Provide a thorough explanation of the specific actions your campus has taken, or are needed, to comply with this requirement.**

The campus has designated the vice president for finance and management as Buffalo State's Internal Control Officer; this individual reports directly to the campus president and possesses a broad knowledge of campus operations, personnel and policy objectives. The ICO directs the Internal Control Program Coordinator, and the Internal Control Working Committee, to ensure the internal control program satisfies the requirements established by BPRM Item B-350. This includes communications with employees, as needed, to ensure internal control standards are met. Information is communicated to all employees annually via the the president's message, once a semester for routine communications, periodically via supplemental communications during the year, and is made available continuously via the Internal Control Program web site (<http://www.buffalostate.edu/internalcontrol/x551.xml>).

**E. Implement education and training efforts to ensure that officers and employees have achieved adequate awareness and understanding of internal control standards and, as appropriate, evaluation techniques.**

Each campus should identify staff requiring internal control training and the depth and content of that training. Such education and training should be on-going with specific courses directed at line staff, middle managers and executive management. For organizations that have established internal audit functions, training and education should be offered on the appropriate role of the internal auditor within the organization's internal control system.

**For this requirement, the campus is:**

**Fully Compliant**       **Partially Compliant**       **Not Compliant**

**Provide a thorough explanation of the specific actions your campus has taken, or are needed, to comply with this requirement.**

**a. Distributed President's "Tone at the Top" memorandum** electronically to all faculty and staff October 6, 2011 using the *Daily Bulletin*. The President's memorandum is an annual communication. It is also available at all times, on-line, at the Internal Control Program web site.

**b. The ICO presents to the President's Cabinet**, which includes all divisional executive officers, internal control issues of material concern or update. The Internal Control Coordinator and members of the Internal Control Working Committee ensure that Internal Control Steering Committee members are appropriately informed, and consulted for input, regarding internal control activities affecting the institution. Every discussion is an "educable" moment and guidance is provided on how to address current issues.

**c. Meeting on a regular schedule, the Internal Control Working Committee (ICWC)** has established a continuing forum for discussion with directors and managers about internal control issues. This allows for routine discussion before planned audits and follow-up afterwards with managers regarding corrective actions. Without needing to establish ad hoc groups, the ICWC provides a recognized forum for discussing continuing or new topics of institutional internal control concern or compliance. The ICWC meeting format (weekly or biweekly) ensures any internal control topic is addressed timely and receives appropriate follow-up for corrective action.

**d. Internal Control Standards are published** once each semester in the *Daily*, the College's official publication for all College policies. The *Daily* is available electronically to all employees.

**e. A copy of the Internal Control Program brochure** is distributed to new employees with initial appointment and available to all employees on a continuing basis via the Internal Control Program web site, including hyperlinks to information resources.

**f. A combination of workshops and one-to-one meetings** are held for new academic department chairs, deans, and program managers. The forums seek to bring (various) information directly to the individuals who need it. The format is adjusted annually depending on staffing turnover and related changes. The Internal Control Program Coordinator addressed new department chairs on November 15, 2011.

**g. Workshops scheduled for each semester** promote use of the SUNY Management Resource Tool (SMRT) Application to monitor resources budgeted, encumbered, and expended in state-appropriated accounts. These workshops provide a forum to present to campus managers information on business office activity and transactions for the areas of accounting, budget, payroll, and purchasing. Account managers are informed that activity reflected in an account

should confirm what has been authorized by, or communicated to, the account manager. Any other unknown or unidentified activity reflected in the account warrants immediate follow-up by the account manager with the appropriate business office.

**h. Workshops offered in 2011-12** also included training sessions for the annual Budget Development Process and the Position Release form. The latter is used to administer position control for the search and hiring process. In its final approved format the "release" or approval to hire is controlled and confirmed via the College Budget Office. Scheduled workshops, in all instances, are supplemented by individual training sessions where needed.

Scheduled training dates:

SMRT:	October 11, 19	November 9, 15	April 9
Position Release:	October 25	November 16	April 11
Budget Development Process:		March 19, 22	April 3, 5

**i. Employee training for the Procurement Card** has been provided by the assistant to the comptroller for procurement services, most recently during March 2012. An updated employee manual remains readily available to all staff at the Procurement Services web site. This provides greater accessibility to requisite procedures and supplements the personal training which occurs when a new procurement card user is identified and approved by the college comptroller.

**j. On-line computer training for staff on internal controls** continues. Focused initially for front-line staff, all employees were encouraged to participate since on-line training may be the most practical venue for some individuals to participate in ongoing training. The environment for the training is a campus-specific site at which a short quiz can be taken after viewing the presentation. The training opportunity is equally accessible to employees via the Internal Control Program web site.

**k. Additional campus trainings** that ensure personnel are informed appropriately about issues that reflect on personal status and efficiency in job performance, as well as compliance issues. This included workshops (24) and on-line training for Workplace Violence Prevention, and multiple offerings via the Human Resources (Benefits) office covering health and retirement planning. More than 800 employees benefitted from these communications this year.

**l. Campus administration is proactive in its communications with employees.** Both recurring and routine communications are promulgated using the *Daily Bulletin* which, apart from transmissions to individuals using E-mail addresses, has become the primary delivery mode designed for electronic communications at Buffalo State. The *Daily Bulletin* provides electronic feeds for campus news and events on daily basis.

During the period April 1, 2011 to March 31, 2012, the campus continued a robust series of communications to inform employees about changes and influences on the organization. While some subjects were episodic, others were routine such as policies and procedures. Using the standard communication mode of the *Daily Bulletin*, information made available to staff included regular advisories about policies and procedures, facilities alerts, upcoming trainings, and systematic offerings for professional development. That the entire community engages in this process – producing and participating - illustrates a culture which has come to expect a high level of individual engagement, and information originates from all areas across campus. This serves to create and maintain institutional expectations that support both good communications and employee engagement in organizational efforts.

**Direct Communications and Events (sampled):**

*(many of which were distributed multiple times in the course of the year)*

15th Biennial Student Affairs Professional Development Day—Social Justice and Social Agency in the Promotion of Access and Success: The Role of Student Affairs  
2010-2011 Annual Report Available Online

2010-2011 Internal Control Summary and Certification  
2011 Annual Security and Fire Safety Report Posted  
2011-2012 College Senate Staff Liaisons and Presidential Appointees  
2011-2012 Handbook for Faculty and Librarians  
2012 Faculty-Staff Emerging College Leaders Programs  
2012 Mileage Rate  
2012 Productivity Enhancement Program (PEP) Enrollment Period Ends Monday, December 5  
24-Hour Power Interruption Scheduled for Several Campus Buildings January 28-29  
A Portion of Rees Street to Close Temporarily  
Academic Convocation: September 15  
Accessing Your Office Computer over the Break  
Advising PINs to Be Removed from Banner COB Today  
Air-Conditioning in the Campus Core  
Airline and Train Ticketing Procedure  
All-College Senate Elections  
An Introduction to the Institutional Review Board at Buffalo State  
ANGEL Unavailable May 15-23  
Animals Prohibited Within State Facilities  
Athletes and Scholarships  
Banner Class Search Feature in SSB Restored  
Banner Maintenance January 14-16  
Banner Maintenance September 10-11  
Banner Maximum Credit Overrides  
Banner Override Training  
Beware of e-mail scam  
Beware of User Quarantine Release Notification e-mail hoax  
Budget Update - August 26, 2011  
Buffalo State College Foundation Accounting Quarterly Reports  
Buffalo State College Policy on Class Attendance on Religious Holidays  
Buffalo State Community Service Day  
Buffalo State Introduces Alcohol/Sexual Assault Edu for College  
Bulk Mail Procedures  
Campbell Student Union Rehab Design Presentation: Updated Time  
Campus Confidentiality Statement  
Campus Contracts and Agreements Policy  
Campus Safety Forum  
Campus Services Summer Work  
Campus Snow Plan  
Capital Projects Update  
Caution for Mac Users Regarding OS X Lion  
Changes to Employee Reimbursement Processing  
Classroom Technology Support Hours of Operation  
College Council Meeting  
College Policy on the Use of Electronic Resources  
College Senate Meeting  
College Senate Standing Committees Seeking Members for 2011-2012  
Community Conversation: Copyright and Online Course Content  
Community Emergency Response Team (CERT) Training Event  
Compensation for Services to Individuals (Foundation Accounting Office)  
Course Load Policy for Graduate Students  
Critique and Evaluation Period Spring 2011  
CSEA Administrative Skills Certificate Program  
CSEA Deficit Reduction Leave  
CSEA Employee Tuition Benefits Program  
Curricular Actions  
Daily Bulletin Debuts Tomorrow  
Deadline for Purchase Requisitions Is March 9  
Deans' Appointments

Deficit Reduction Plan for CSEA Employees  
Department Name Change [Student Personnel Administration to Higher Education Administration]  
Departmental Inventory Updates  
Do You Take Your State Laptop Home? Loan of College Property Form  
Electric Service Interruptions  
Electrical Engineering Technology: Program Option Name Change  
Electrical Interruptions Scheduled for Eastern Campus Buildings  
Electrical Shutdown for Caudell Hall This Saturday  
Electronic Learning Renamed Instructional Design  
Electronic/E-Scrap Recycling Event  
Illuminate Web-Conferencing Tool Available for Instructional Use through June 2012  
Emergency Calls on Campus  
Emergency College Closings  
Emergency Response Procedures Brochure  
Employee Separation Checklist  
Employees' Retirement System Pre-Retirement Planning Seminar  
Environmental Information Fair: Learn More About Going Green!  
External Evaluators Visit Campus for IF Review: Faculty Invited to Participate  
Facilities Maintenance Advisory: Water  
Faculty: Check Rosters for Accuracy  
Fall Budget Workshops  
Feedback on the Parking and Transportation Committee Report and Recommendations Is Requested  
First College Senate Meeting for Fall 2011  
First-Year Convocation  
Free AHA CPR/AED Classes  
From the Accounts Payable and Travel Services Office – re: meal and incidental reimbursements  
From the Accounts Payable and Travel Services Office [Reimbursements for Meals & Incidental Expenses]  
The Buffalo State College 2011 Annual Security and Fire Safety Report is now available  
Gmail to Be Implemented as the New Student E-mail Platform  
Grading (Internal Controls)  
Grading Reminder: Last Date of Attendance  
Grading Students Who Never Attended Class Using the EV Grade  
Guidelines for Maintaining the Security, Confidentiality, and Integrity of Customer Information  
Honoraria Reporting  
How Do You Recycle That?  
Implementation of the New State Financial System: Shutdown Notice  
Implementation of the New York State Financial System and Effects on Travel Reimbursement  
Institutional Copyright Policies Webinar  
Instructor Grading Fall 2011  
Internal Control Program at Buffalo State - From the President  
Internal Control SNAPS: Fraud Is Everybody's Business  
Internal Control Standards  
Introducing the Daily Bulletin  
Invitation to the Campus Community: Community Academic Center Open House, November 15  
Invitation to the Campus Community: Technology Building Groundbreaking, June 10  
Iroquois Drive Road Repairs May Cause Delays  
IRS Raises Standard Mileage Rate for Second Half of 2011  
January Is Data Privacy Month  
January Term 2012 Grading Window Dates  
July 1, 2011, Departmental Budget Allocations Are Now Posted  
Litter Prevention and Control  
Loan of College Property: Do You Take Your State Laptop Home?  
Mail Room Moves to Clinton Center: May 20  
Mail Room Procedures: Metered Mail and Campus Mail

Mail Room Procedures: Metered Mail and Intracampus Mail  
Maintenance on Staff Network Shares August 19  
Method II Travel Reimbursement Reminder: Hotel Receipts  
Midterm Grading Window  
New Course in Applied Math/Banking: ACM 590 (Five Weeks, 1 Credit, February 29–April 11)  
New E-blast Package to Be Tested across Campus  
New Food Service Provider Announced  
New Graduate Student Orientation  
New Parking Spaces Added to Lot F  
New Rockwell Road Crosswalk to Be Installed  
New Website Catalogs Rules-Compliance Information for Colleges  
NYS Vision Plan Change for M/C, PEF, ALESU (PBANYS), NYSCOPBA, and SEHP Employees  
Online Course Development Incentive  
Outdoor Alert Horn and NY-Alert Test October 18  
Paper: What is Recyclable?  
Parking and Traffic Advisory: Lincoln Parkway Closed Thursday Evening  
Upcoming Pavement Repairs under Cleveland Hall Archway This Week  
Please Promptly Submit All Fulfilled Purchase Orders (Goldenrod Copy) to the Accounts Payable Office  
Policy Governing the Use of College Resources  
Policy on Alcohol and Drug Use in the Workplace  
Policy on the Use of College Telephones and Mobile Devices  
Political Activities involving State Employees  
Potential Telephone Interruptions in Rockwell Hall  
President's Council on Equity and Campus Diversity Appointed  
Professional Development - Elluminate: Managing Content Advanced Features  
Professional Development - Emerging Technology Talk: My Computer... It's Full of Apps!  
Professional Development - EmTech Talk: Tablet and Touch Computing on Campus  
Professional Development - SLN Instructional Design Institute: Teaching and Learning in the "Cloud"  
Professional Development: Creative Thinking on Instruction and Technology  
Professional Development: Environment, Health, and Safety  
Professional Development: Summarizing and Using Assessment Results  
Professional Development: Time-Management Seminars  
Protect Yourself From Legal Action Over Downloading  
Purchase Orders Required  
Purchase Requisition Deadlines: Orders Totaling \$20,000 or More (Contract) Due May 27, 2011  
Purchase Requisition Deadlines: Orders Totaling \$20,000 or More Non-contract Due May 2, 2011  
Purchasing Gift or Prepaid Credit Cards  
Receipt of Legal Papers Served on the College  
Records Disposition: Documentation from All Offices Due by July 15  
Reorganization of Educational Foundations Department  
Response to Senate Recommendation: Resolution on Mid-term Grading  
Response to Senate Resolution: Service-Learning Designation  
Save the Date: SUNY Report Card, May 17  
Scheduled Power Outage to Affect Intersection of Elmwood Avenue and Rockwell Road on Monday  
Search Committee Announced: Chief Diversity Officer  
Search Committee Announced: Vice President for Finance and Management  
SEFA/United Way 2011 Campaign Kickoff  
Senate Curriculum Committee Workshop  
Server Maintenance: Thursday, August 11  
SMRT Application Training for Account Managers  
Spring 2011 Grading Window Opens Today  
Storm Water Management Program Annual Report Available for Comment  
Student Move-In Days Parking Notice  
Summer 2011 Session 1 Grading Window Dates

Summer 2011 Session ES Grading Window Dates  
Summer 2011 Sessions C & 2 Grading Window Dates  
Summer/Fall 2012 Registration Information: Banner Preview  
SUNY B-140W Employee Tuition Assistance Program  
SUNY Report Card Launch: Tuesday, May 17  
Suspension of BSC 101 Requirement: Implementation  
Teacher Education Unit  
Technology Building Groundbreaking Ceremony and Reception, June 10  
Technology Building Project Temporarily Affects Academic Drive (Lot D) Parking  
Technology Building Sidewalk Detour to Begin This Week  
THIS IS A TEST of BSCs NY-Alert system. UPD will test the Outdoor Emergency Alert Horn at 1:30 p.m. See web.  
Title IX at Buffalo State  
Today Is the Last Day to Submit Purchase Requisitions  
Tower Dorm Road Impact Next Week  
Trade-in Property  
Travel Receipts: Proof of Payment  
Travel Services - Lodging Per Diem Rates: Possible Exceptions  
United Way Day of Caring, August 17: Sign Up Today!  
Upcoming Senate Elections  
Update to Windows Devices Scheduled for Monday, November 14  
Updated University Police Department Website Boasts New Features  
UUP Discretionary Salary Increase Process  
Vacation Accruals for Classified Service Employees  
Vehicular Access to Campus Walkways  
Water Shutdown in Towers 3 and 4  
Webinar: Copyright and Social Media  
Webinar: Survivor-Centered Response for First Responders and Law Enforcement Personnel  
Welcome Back, From the President  
What Should I Do If State Property Is Stolen?  
Wireless Network Maintenance August 22  
Workplace Violence Prevention Training  
Workshops Offered: FY 2012-2013 Budget Development Process



**F. Periodically evaluate the need for an internal audit (IA) function. If an IA function exists, it should be maintained in compliance with generally accepted professional auditing standards.**

As outlined in BPRM Item B-350, agencies are required to periodically evaluate the need to establish, maintain or modify an IA function utilizing the *Internal Audit Evaluation Criteria*.

Pursuant to BPRM Item B-350 (see Section III. "IA Responsibilities"), the State University is required to have an internal audit unit and should comply with The Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing. Therefore, IA units should comply with the guidance outlined below regarding organizational placement, independence and reporting.

1. Campus Directors of Internal Audit (DIA) should report to the campus president or designee.
2. A current organizational chart should be available that identifies the placement of the IA unit, the individual that has responsibility for overseeing the internal audit activity, and other organizations/activities under its purview.
3. The IA function should be independent of the ICO, but should work closely with the ICO. Limitations should be established on IC activities where those duties overlap. Campuses should identify impairments to the independence of the DIA that may be created where the DIA is performing the ICO function. Furthermore, IA units should not assume operating responsibilities, perform management functions, make management decisions or assume other monitoring roles (e.g., Information Security Officer).
4. Internal audit staff should complete an annual independence statement identifying actual/potential impairments to independence and notifying the DIA whenever a new actual/potential impairment arises.
5. The IA function should develop an annual risk-based audit plan, track the extent to which audit plans are achieved, and monitor implementation of audit recommendations
6. DIAs should hold periodic meetings with campus executive management to report on audit results. Final reports should be distributed to the campus president and the University Auditor's Office.
7. The DIA should assure that campus audit staff have the skills, knowledge and ability to perform the audit work required, and that the size of the audit staff is appropriate given the size and complexity of the organization.
8. IA units should take steps to ensure sufficient audit resources are available given the size and complexity of the organization. This can be accomplished by exploring in-sourcing, outsourcing and sharing audit services.

Campuses should specifically provide the following information when presenting their explanation:

1. A current organizational chart identifying the placement of the IA unit, the name and title of the IA director, other organizations/activities under the IA function's purview and the name and title of the person to whom the IA director reports.
2. A description of how the internal audit director's credentials, education and experience meets the minimum qualifications established in BPRM Item B-350.
3. A description of how continuing professional education requirements are met by the director and each staff member.
4. A description of how quality assurance review requirements are being met.
5. A description of how the IA function ensures that it does not compromise its independence if it is also responsible for other functions (i.e., internal control, information security or other duties).
6. A copy of your 2012-13 internal audit plan.
7. Documentation pertaining to the risk-assessment utilized in formulating the 2012-13 audit plan.
8. An indication of which audits in the audit plan for FY 2011-12 were not conducted, and an explanation as to why they were not conducted.
9. An estimate of the cost savings to be achieved by virtue of implementing the recommendations contained in each conducted audit described in the FY 2011-12 audit plans and any audits that were conducted during that time period that were not in the audit plan. If it is not feasible to provide a cost estimate for savings, please identify process improvements, risk mitigation, fraud prevention or cost avoidance measures that result from implementation of such recommendations.

10. Identify the recommendations contained in the audits described in the FY 2011-12 audit plans that were not implemented, if any, and provide a full explanation why they were not implemented.

11. Identify the recommendations contained in final audits issued by the Office of State Comptroller between April 1, 2011 and March 31, 2012 that were not implemented, if any, and provide a full explanation why they are not implemented.

**For this requirement, the campus is:**

**Not Applicable – This campus does not have an IA function.**

**Fully Compliant**       **Partially Compliant**       **Not Compliant**

**Provide a thorough explanation of the specific actions your campus has taken, or are needed, to comply with this requirement.**

**2011-12 INTERNAL CONTROL CERTIFICATION**

Buffalo State  
Campus Name

Dr. Aaron Podolefsky, President  
Campus President

1300 Elmwood Avenue, Buffalo, NY, 14222-1095  
Campus Address

(716) 878-4101  
Telephone Number

Mr. Voldemar A. Innus  
Name of Internal Control Officer

(716) 878-4311  
Telephone Number

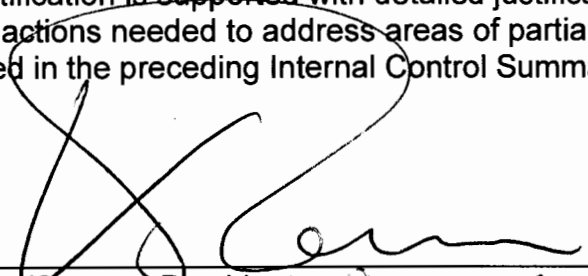
innusva@buffalostate.edu  
E-mail Address of Internal Control Officer

I hereby certify the campus is:

- Fully Compliant (Full compliance with all provisions)**
- Partially Compliant (Partial compliance with some or all provisions)**
- Not Compliant (Noncompliance with all provisions)**

With the New York State Governmental Accountability, Audit and Internal Control Act.

This certification is supported with detailed justification of actions taken and/or outlines specific actions needed to address areas of partial compliance or noncompliance as described in the preceding Internal Control Summary.

  
\_\_\_\_\_  
Signature/Campus President *for president*

4/3/12  
Date

STATE UNIVERSITY of NEW YORK  
**Internal Control Review Schedule**  
 2011-12

**Buffalo State**

CAMPUS NAME

innusva@buffalostate.edu

E-MAIL OF ICO

**Mr. Voldemar Innus**

INTERNAL CONTROL OFFICER'S NAME (ICO)

(716) 878-4311

TELEPHONE NO. OF ICO

**High-Risk Areas**

Fiscal Year Ended March 31,			
2012	2013	2014	2015

**Predetermined:**

- Revenue/Cash Management
- Property Control
- Procurement
- Personnel & Payroll
- Computer Operations
- Financial Aid
- Disaster Planning & Recovery
- General Control Environment

Tested	Planned Testing		
		X	
		X	
	X		
	X		
		X	
	X		
			X
X			X

**Campus Specific:**

Mechanical Stores and Mailroom Security <i>(draft received March 2012)</i>
Campus House a campus-related entity whose board of directors has agreed to a campus-engaged review

X			
	X		

**NOTE:** The annual reporting requirement is on an April 1 to March 31 reporting cycle to coincide with the State's fiscal year and the annual reporting for the State's Internal Control Program requirements.

Utilize an "X" to mark the designated area that an internal control review was conducted for the year ended March 31, 2012 and for planned testing for 2013-2015 periods ending March 31.

Please e-mail this completed schedule to: [sunyiccert@sysadm.suny.edu](mailto:sunyiccert@sysadm.suny.edu)