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April 11, 2014

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 SUNY Buffalo State's 2013-14 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,

A handwritten signature in blue ink that reads "Michael F. LeVine". The signature is fluid and cursive, with a long horizontal line extending to the right.

Michael F. LeVine
Vice President for Finance
and Management

cc: H. Cohen, Interim President

2013-14 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 sent to the State University's internal control reporting mailbox at sunyiccert@sysadm.suny.edu by April 11, 2014.

SUNY Buffalo State	4/11/14	Rebecca J. Schenk	716-878-4312
Campus Name	Date	Completed by (Name)	Phone

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 2013/14 the campus continued a solid framework of communications regarding internal controls. It included:

a. The President's "Tone at the Top" memorandum made available to all faculty and staff; 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 in supporting and meeting its mission. Concurrently available is

the Internal Control Program brochure which cites standards and expectations of performance to support internal control functions.

b. Internal Control Standards are promoted continuously at the Internal Control Program web site. New employees are also given a copy of the internal control brochure, including standards, as part of their orientation materials.

c. An Internal Control Steering Committee [ICSC], is chaired by the Internal Control Program Coordinator, guided by the Internal Control Officer, and comprised of senior staff from each executive area. The members, selected primarily due to role-based campus responsibilities, possess a broad knowledge of campus operations, personnel, policy and strategic plan objectives, and are able to effect change within their respective areas. The Committee's charge is posted on the IC Program web site. Planned audits, audit findings, and management letters for campus programs are shared and discussed.

d. An Internal Control Working Committee [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 periodically 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 of the University Auditor or other third parties. Subsequent review includes the Internal Control Officer with presentation prepared for discussion with the Internal Control Steering Committee. 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 SUNY Buffalo State.

e. SUNY Buffalo State has an annual timeline and framework for routine internal control 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 recognized tool to determine whether any conditions have changed materially affecting the risk in each area, function, and operation included in the assessment.

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 2013-14);*
6. Assess the risks and consequences associated with controls failing to promote the objectives of major functions. *(Identify the significant deficiencies revealed during the 2013-14 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 2013-14 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, including from an institutional plans web site developed through the Provost's Office with support of the institutional assessment officer.

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.

Where policies and procedures are determined to be missing, less complete than warranted, or subject to a changing environment, appropriate steps are taken. 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 campus 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 remains to be done.

Items 5 - 8

Buffalo State does not have an internal auditing function. The university engages an external certified public accounting firm to perform specified audits, reviews, and testing of key controls. Since 2008, Buffalo State has revamped and strengthened its program for internal

control activities. This 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 the revised process narratives forming a new frame of reference, audit cycles for each of the areas now place added emphasis on 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

Reviews completed during the period April 1, 2013 to March 31, 2014:

- **Procurement, Accounts Payable, and Travel**, Campus-engaged audit completed September 12, 2013

Summary Observations – 6 recommendations included, 3 of which were deemed important:

1 - The monthly procurement card reconciliation and review process is not properly designed, and, as such, does not properly achieve the intended control objective.

2 - The College should ensure that the proper documentation is included with required travel forms before payment is made.

3 - A Travel Authorization and Estimated Expense form was not completed, as required when conference fees had been directly paid to a vendor, and, as such, travel occurred without proper prior approval.

Actions taken: The Procurement Card program was affected during this period by the program manager's initial leave status and subsequent resignation. The vacancy continues to date; as such no progress has been made with revised procedures for the program.

Management considers the cited absences of supporting travel documentation and a travel authorization form to be isolated events and no changes in procedure are planned.

- **Property Control**, Campus-engaged audit completed January 23, 2014

Summary Observations – 5 recommendations included, 1 of which was deemed important:

Ensuring that property included in the Property Control System (PCS) meets capitalization thresholds.

Action taken: Currently in review is whether inquiry access to procurement transactions can be obtained for Property Control staff. This would provide an additional review as to which items should be included in the PCS, independent of how the items were coded initially.

- **Campus House**, Campus-engaged audit performed at the request of a campus-related entity; completed April 22, 2013

Campus House serves as a teaching laboratory for students in the Hospitality and Tourism Department, and as a venue for faculty/staff dining and socialization.

Action taken:

A total of 9 recommendations were made. A corrective action plan has addressed 6 of the 9; 3 are in review.

- **Office of the State Comptroller (OSC) Accounts Payable Advisory 28**, annual review and certification regarding the adequacy of internal controls over the payment process; completed February 28, 2014. Review of controls over the Payment Process was deemed satisfactory. Review of controls over secure access to the State Financial System (SFS) and SUNY Financial Management Systems (FMS) was deemed satisfactory with weaknesses.

Action taken:

Buffalo State will review security authorizations assigned to employees to limit access to only that needed regarding the payment process. Additionally, Buffalo State has requested SUNY establish business system inquiry-only access for the payment process to help address segregation of duties.

- **University Pass Program** Niagara Frontier Transit Authority (NFTA) audit completed this period for 2011/12; management is currently reviewing draft report.
- **Research Foundation Internal Audits**– Status of activity during the period April 1, 2013 through March 31, 2014:

Research Foundation Activity at Buffalo State

During this fiscal year, the Research Foundation (RF) hired an external agency to review two specific programs managed by the Center for Development of Human Services (CDHS). The review was undertaken as a result of findings found in a previous audit by the federal government. A final report has not yet been issued by the external firm.

Follow-up Audit of Research Foundation Activity at Buffalo State College

During this fiscal year, Buffalo State took the following steps in response to the audit of sponsored program activity performed by the RF in 2012.

- Appointed Michael F. LeVine, Vice President for Finance & Management as the Research Foundation Operations Manager.
- Hired a new Associate Vice President for Sponsored Program Operations, and Deputy Operations Manager, Donna L. Scuto.
- Reviewed and updated the delegations of authority, especially in areas found to be non-compliant such as cost transfers.
- Improved documentation requirements for 'Other Than Personnel' transactions.
- Began a campaign to update and publish policies, including an Approval Authority policy which requires that all transactions benefitting an individual must be approved by a higher level of authority.
- Reviewed the Travel Card, P-Card and Petty Cash account programs and are making changes to improve the controls over activity.

- Implemented an aggressive program to review and formally close sponsored programs that had terminated.
- Increased training for all staff to create a better understanding of compliance requirements, and appropriate internal controls.
- Increased communication and regularly scheduled meetings with staff.

Buffalo State College Investigation

In regards to the RF's review of transactional activity related to Mr. Edgar H. Turkle III that took place in 2012, the RF legal team continues to seek resolution with Mr. Turkle.

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

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

All were audited for balance sheet, income and expense activity; all received clean audit opinions complete through 2013.

Audits planned for the period April 1, 2014 to March 31, 2015:

- Revenue and Cash Management – *Testing complete at March 31, 2014; management is reviewing draft report.*
- Computer Operations
- General Control Environment

Test work completed during the period April 1, 2012 to March 31, 2013:

- **International Graduate Program for Educators** SUNY Office of the University Auditor; management is currently reviewing draft report.

Additional Reviews by External Entities for Earlier Periods – Written Report Received

Review(s) conducted during the period April 1, 2012 to March 31, 2013:

- U.S. Department of Veterans Affairs, Compliance Survey
10 veteran records reviewed; 2 discrepancies noted related to student withdrawals. We are pleased to note that accuracy and completeness of records administration was cited in the final report dated December 13, 2012. Management will comply appropriately.
- NYS Office of the State Comptroller, Selected Employee Travel Expenses, Report 2012-S-136; no reportable findings, final report dated July 31, 2013.

Review(s) conducted during the period April 1, 2011 to March 31, 2012 or Prior:

- U.S. Departmental of Education, Office for Civil Rights, Title IX Compliance Review
Written guidance provided by SUNY's Office of General Counsel to all campuses dated
October 7, 2013. Management will comply appropriately.
- New York State Dept. of Financial Services, Gift Annuity Program Review [re: Buffalo
State College Foundation, Inc., a campus-related entity]

The audit covered the period January 2006 - December 31, 2010. We were pleased that the results of the audit identified no significant operational or financial risk to the Segregated Gift Annuity Fund. We acknowledge the deficiencies noted in report entitled, Report on Examination of the Segregated Gift Annuity Fund of the Buffalo State College Foundation, Report Dated September 21, 2011. The recommendations will be implemented immediately.

Any item identified in an audit or review as needing corrective action is addressed and reviewed subsequently within an appropriate timeframe. During 2013/14 this schedule of reviews was accomplished via the carryforward agenda maintained by the Internal Control Working Committee.

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 a standing 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; both institutional communications are available continuously at the Internal Control Program web site. 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.

C. 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 in support of internal control activities is communicated to all employees via the president's message, periodically via supplemental communications during the year, and continuously via the Internal Control Program web site (<http://www.buffalostate.edu/internalcontrol/x551.xml>).

D. 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. The President's "Tone at the Top" memorandum is available electronically to all faculty and staff at all times, on-line, at the Internal Control Program web site.

b. The ICO presents to the President's Cabinet, including 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 significant internal control activities affecting the institution. Additionally, the annual Internal Control Summary and Certification document was shared with the campus community by the ICO on May 22, 2013.

c. The Internal Control Working Committee (ICWC) provides 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 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 ensures any internal control topic is addressed timely and receives appropriate follow-up for corrective action. Additional compliance issues are reviewed with members of the HEOA Compliance group, as warranted.

d. Internal Control Standards are included in the Internal Control Program brochure, as well as resident on the Internal Control Program web site.

e. 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 and continuing department chairs, deans, program managers, and employees. The forums and formats seek to deliver information directly to the individuals who need it, providing training for standards as well as the general control environment.

During 2013/14 training occurred in the following areas (selected):

Travel Services – In conjunction with a new website developed for travel services (<http://www.buffalostate.edu/travel/index.xml>), training sessions were offered during February 2014 (Feb. 13, 20, 25, 27). A total of 15 departmental employees participated in these first sessions.

Ethics – In compliance with providing mandatory ethics training for those who must file an annual Financial Disclosure Statement, in-depth training sessions were offered during August 2013 (Aug. 6, 7, 9, 13).

Registrar's Office – In both large audience and 1:1 sessions, more than 40 training sessions were provided to over 400 faculty and staff on Banner and Degree Works modules for student records administration.

Records Retention and Disposition – Offered April 18, May 21, and June 5, 2013, a total of 38 individuals attended training on records administration.

Table-Top Exercise – “E. H. Butler Library Fire” was conducted on January 16, 2014, as a table top exercise for senior administrators, Community Emergency Response Team (CERT) personnel and selected others.

Medical In-Service Training – A total of 19 professional in-service trainings were offered to medical personnel and health center staff, with an average of 18 attendees per session.

Environmental Health and Safety – During 2013/14 a total of 57 sessions, covering 13 categories of environmental health and safety risk were offered; 1,304 individuals attended, including approximately 900 students for the fire safety sessions.

Campus Safety, Crime Prevention, Emergency Response, Self-Defense – Conducted at various forums including orientation, visits of prospective students and their parents, student employee training, and other settings. Estimated 2013 attendance at 3,396 including students, faculty and staff.

SUNY Management Resource Tool (SMRT) – Trainings were held on a 1:1 basis for 3 account managers during 2013/14. The campus anticipates migrating to SUNY's Business Intelligence module, which will replace SMRT, in the near future.

Additional campus trainings ensure personnel are informed appropriately about issues that reflect on personal status and efficiency in job performance, as well as compliance issues. This includes ongoing training for Workplace Violence Prevention, and multiple offerings, both group and individual, via the Human Resources Benefits office covering health and retirement planning.

g. On-line computer training for staff on internal controls is in place, but warrants further development. 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.

h. 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 a daily basis.

During the period April 1, 2013 to March 31, 2014, 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 Communication Subjects and Events (sampled):

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

2012–2013 Internal Control Summary and Certification
2013 Annual Security and Fire Safety Report Posted
2013 College Senate Elections April 22–26
2013–2014 College Senate Administrative Liaisons and Presidential Appointees
2013–2014 Handbook for Faculty and Librarians
2013–2014 Holiday Observances for College Employees
2013–2014 Senate Standing Committees
2014 Innovative Instruction Technology Grants (IITG)
A Friendly Reminder from Disability Services
Academic Obligation for 2013–2014
Accounts Payable and Travel Services Office Temporary Relocation
Adjunct Blackboard Training
Admissions Office to Host Spring Open House April 20
Annual Campus Property Audit
Appointment: Diversity Program Coordinator
Assistant Dean for Intellectual Foundations and First-Year Programs
Athletes and Scholarships
Attention: Blackboard Migration
Authorized Signature Forms
Banner Student Registration Guide
Biology Department Receives Assessment Award
Blackboard Training for March Includes 'Creating Assessments' and 'Grade Center and Retention'
Buffalo CarShare Orientation Thursday; Bengal Bucks Winner Announced
Buffalo State Dining Sustainability Initiatives
Buffalo State to Host Community Meet and Greet August 31
Call for Nominations: Chancellor's Award for Excellence in Classified Service
Campus Composting
Campus Safety and Personal Safety Presentation
Campuswide Fire Alarm Testing
'Can You Dig It?' Buffalo State's Sixth Annual Environmental Information Fair
Candidate Presentation: Dean of the School of the Professions
Candidate Presentations: Director of Leadership Development
Carnegie Application for Community Engagement Classification: Open Forums
Change to Computer Hardware Purchasing Process
Change to Outlook Web Access Login
Changes in Student Affairs
Changes to Test Scoring and Survey Analysis Services
Changes to the SUNY Secure Sign On Page
Changes to Travel Process Beginning July 15
College Council Meeting

College Policy on Religious Observances
College Senate Election Results: New and Returning Senators
College Senate Meeting
College Senate Vacancies: Call for Nominations April 1–12
Columbus Day Holiday 2013
Commencement Confirmation
Computing Technology Purchase Support Deadlines
CTS Implements New Help Desk Ticketing System
Deficit Reduction Plan for UUP-Represented Employees
Degree Works Audit Overview for Faculty and Staff
Department Outstanding Assessment Award 2014
Designated Deficit Reduction Plan Days for UUP Employees
Digital Signage Training
Emergency Calls on Campus
Employees Doing Business with the Campus
Engineering Technology and Fashion and Textile Technology Departments
Establishment of Online Oversight Committee
Faculty Members Are the Engine of Open SUNY
Faculty: Check Rosters for Accuracy to Prepare for J-Term 2014 End-of-Term Grading
Faculty-Staff E-mail Quota, Max Message Size Increased
Faculty-Staff Parking Permits Now Available Online
Financial Aid Conversations on Thursday Series (FACTS)
Fire Safety Training Drill on Campus August 9
Free Enrollment Verification Now Available through Student Self-Service
Governor Cuomo Directs Flags to Half-Staff
Grading for Spring 2013: What's New for Faculty?
Grading Students Who Never Attended Class Using the EV Grade
Helpful Faculty Grading Information for Fall 2013
Honoraria Reporting
Hot Water Interruption to Most Campus Buildings Begins May 31
How Do You Recycle That?
Implementation of the Revised Buffalo State Intellectual Foundations Program
Institute for Community Health Promotion: New SUNY Buffalo State Entity
Internal Posting: Senior Academic Adviser
Invitation to the Campus Community: Technology Building Ribbon Cutting, September 12
January 7 Absences due to Weather Conditions
January Term 2014 Grading Window Dates
J-Term 2014 Grading Window Closes Sunday, February 2, at 9:00 p.m.
J-Term 2014 Grading: Remember to Proof Your Grading Rosters After You Submit Grades
July 1, 2013, Departmental Budget Allocations [Now Posted]
Loan of College Property: Do You Take Your State Laptop Home?
Lot C Off-Line through August 18
Master Schedule Report: Tips and Tricks for Working with the Data
Middle States Reaccreditation
Middle States Visiting Team Report Available Online
Military Orientation
Minimum Wage Increase
National Prescription Drug Drop-Off Totals
New Graduate Student Orientation
New Mail Room Location
New Mileage Rate
New Tutorial Page on Registrar's Office Website
New York State Citibank Travel Card Reminder
Notice of New Health Insurance Marketplace Coverage Options
NYS and CSEA Partnership for Education and Training

Online Parking Permit Registration Coming This Fall
Opportunities for Faculty to Learn More about Open SUNY
Outdoor Alert Horn and Buff State Alert Test: Tuesday, October 29
Paper: What Is Recyclable?
Payment Processing Deadline
Policy Governing Use of College Resources
Portion of Iroquois Drive Reduced to One Lane June 3–10
President's Campus Address: Today [Sept. 3, 2013]
President's Response to College Senate Recommendations: Student Fees
Presidential Search Update
President's Council on Equity and Campus Diversity
Professional Development Office Seeks New Faculty Development Director
Professional Development Webinar: Assessment Strategies for the Flipped Classroom
Professional Development Webinar: Blackboard Innovative Teaching Series – Supporting the Seven Principles with Blackboard Learns
Professional Development Webinar: Dealing with Difficult People and Disturbing Personalities
Professional Development Webinar: Efficient and Effective Feedback in the Online Classroom
Professional Development Webinar: SUNY's Virtual Medical Center
Professional Development Webinar: Three New Distance Education Regulations – How to Comply
Professional Development: Assessing Your Learning Objectives
Professional Development: Best Practices for Evaluating Online Teaching
Professional Development: Best Practices for Virtual Office Hours
Professional Development: Creating Rubrics
Professional Development: Emerging Technology Talk – BYOE: Bring Your Own Education
Professional Development: Getting Your Students to Do the Reading
Professional Development: Introduction to Blackboard Collaborate
Professional Development: Introduction to the R Statistical Program, Part 2
Professional Development: Optimizing Your Blended Course
Professional Development: Teaching and Learning with Interactive White Boards
Protect Yourself From Legal Action Over Downloading
Purchase Requisition Deadlines for the End of the Fiscal Year
Receipt of Legal Papers Served on the Institution
Record of Authorized Signatures Form
Records Disposition: Documentation from All Offices Due by July 15
Registrar's Office: Summer 2014 Master Schedule Now Available Online
Research and Creativity Council Spring Forum
Research and Sponsored Program Operations Organizational Structure
Research Foundation News: RF Communicates with the Campus Community
Response to College Senate Recommendation: Further Revisions to 2009 Academic Clemency Policy
Response to College Senate Recommendations: Athletic, Health Fee Resolution Amendments
Response to Senate Recommendation: Priority Registration for Veterans
Response to Senate Resolutions: Open SUNY
Responses to Senate Recommendations: General Freshman Admission Policy and Amendment to DOPS Change of Grade Policy
Search Committee Formed to Select Ninth President of Buffalo State
Search: Interim Associate Vice President for Enrollment Management
Special Session of the College Senate: Presidential Search Update
Spring Quarter Report March 2014: Progress Updates to the Buffalo State Community
Staples Advantage Is State Contract Vendor for Office Supplies
Strategic Planning Update
Summer 2013 Session 'SM' Grading Window Closes June 19 at 9:00 p.m.
SUNY B-140W Employee Tuition Assistance Program
Task Force to Address Policy on Revised General Education Program

Tell Students: Bengals Against Drunk Driving Presents Alcohol Awareness Week
Tell Students: Course Repeats and State Financial Aid
Tell Students: Housing and Residence Life Are Going Green in 2014
Tell Students: Undergraduate Deadline for May Graduation
Temporary Closure of Sidewalks and Ketchum Hall Entrance Next Week
Temporary Lot W Interruption Begins Monday
Title IX at Buffalo State
Trade-in Property
Travel Services Department Website Now Available
Travel Services Offers Employee Training Sessions
Travel Voucher Processing
University Police Receives Governor's Traffic Safety Grant
UPD to Conduct Active-Shooter Drill
Updated Purchase Requisition Form
Updates Required to Older PC and Mac Operating Systems
Vacation Accruals for Classified Service Employees
Waitlisting: Information Resources for Faculty
Water Service Interruption to Bacon Hall, Butler Library, and Savage Building April 5 and 6
Weather-Related Absences or Early Departures on March 12
Web Server Upgrade Scheduled for Today, Tuesday, October 1
Welcome Back, Faculty and Staff – from the President
What Should I Do If State Property Is Stolen?
Workplace Violence Prevention Training

E. 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 2013-14 internal audit plan.
7. Documentation pertaining to the risk-assessment utilized in formulating the 2013-14 audit plan.
8. An indication of which audits in the audit plan for FY 2013-14 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 2013-14 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 2013-14 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, 2012 and March 31, 2013 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.

2013-14 INTERNAL CONTROL CERTIFICATION

SUNY Buffalo State
Campus Name

Dr. Howard Cohen
Campus President

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

(716) 878-4101
Telephone Number

Mr. Michael F. LeVine
Name of Internal Control Officer

(716) 878-4311
Telephone Number

levinemf@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.

Howard Cohen
Signature/Campus President

4.8.14
Date

**The State University of New York
Internal Control Review Schedule
2013-14**

SUNY Buffalo State (28160)

CAMPUS NAME

levinemf@buffalostate.edu

E-MAIL OF ICO

Mr. Michael F. LeVine

INTERNAL CONTROL OFFICER'S NAME (ICO)

(716) 878-4311

High-Risk Areas

Fiscal Year Ended March 31,			
2014	2015	2016	2017

Predetermined:

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

Tested	Planned Testing		
	2015	2016	2017
	X		
X			X
X			X
		X	
	X		
		X	
		X	
	X		

Campus Specific:

Campus House - April 22, 2013
Revenue/Cash Management - testwork done as of March 2014
New in 2013/14 - OSC Advisory 28
Internal Controls over the Payment Process
Internal Controls over Secure Access to SFS & SUNY FMS
Note: Testwork completed for Revenue/Cash Management; draft in review as of March 31, 2014

X			
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, 2014 and for planned testing for 2015-2017 periods ending March 31.