

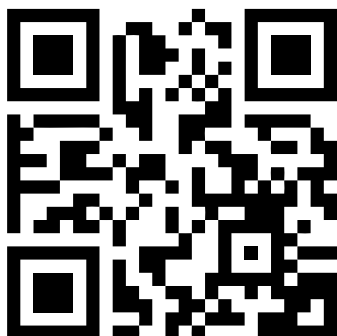
Internal Control Systems

UB's Internal Control Program is comprised of several major internal control systems. These systems support and strengthen the University's planning processes and provide reasonable assurance that the objectives of our Internal Control Program are met. Some examples of the Internal Control Systems at UB include, but are not limited to:

- Administrative policies and procedures.
- Mission statement objectives.
- Organization charts and decision making trees.
- Budget development and approval process.
- Chart of accounts.
- Internal audit activity.
- Equipment inventory.
- Formal hiring procedures.
- Enterprise Risk Management Panel.

For more information, go to UB's Internal Controls website.

Scan the QR Code to learn more!



More Information

If you have questions or concerns regarding UB's Internal Control Program, please call:

Director of Policy, Compliance and Internal Controls (716) 645-5715

Internal Control Coordinator (716) 645-2639

Or access the following helpful websites:

Policy, Compliance and Internal Controls



Internal Controls



SUNY Internal Control Program Guidelines



Internal Control Act of 1987



Internal Control Program



Introduction

The New York State Governmental Accountability, Audit and Internal Control Act of 1987 requires all State-operated campuses of the State University of New York establish and maintain a system of internal controls and an ongoing Internal Control Program.

The University at Buffalo (UB) has adopted SUNY's Internal Control Guidelines. This brochure is an abbreviated version of SUNY's guidelines.

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Definition

UB's Internal Control Program is a program of review to ensure that daily operating practices and procedures are sufficient to minimize the possibility of operational failure, overspending or other actions inconsistent with the University's policies or in violation of the law. UB's Internal Control Program is designed to review, critique and strengthen our existing systems, controls and procedures.

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Objectives

1. **Work toward** successful achievement of the University's mission.
2. **Provide** accurate collection, maintenance and dissemination of institutional data.
3. **Safeguard** assets including providing for disaster planning.
4. **Ensure** programs and operations remain effective, efficient and economical.
5. **Enforce** compliance with applicable laws, regulations, policies, procedures and guidelines.

Employee Responsibilities

Internal control is dependent upon people and their participation, and is most effective when all employees work in compliance with the governing policies. The policies that each employee is expected to know and comply with include, but are not limited to:

- University-wide Policies and Procedures.
- The State University of New York at Buffalo Policies and Procedures.
- NYS Public Officers Law.
- The State University of New York Policies of the Board of Trustees.

In Addition, All Employees Must:

- Fulfill the duties and responsibilities established in his or her job description.
- Meet performance standards, where applicable.
- Attend education and training programs to achieve awareness and understanding of internal control standards.
- Take reasonable steps to safeguard assets against waste, loss, fraud, unauthorized use and misappropriation.
- Prohibit the use of his or her official position to secure unwarranted privileges.
- Adhere to established internal controls and all applicable policies and standards issued by the Federal Government, State of New York, SUNY and/or UB.

Program Review and Operation

An internal control review analyzes policies and procedures to ensure they are functioning as intended and that they assist the University's departments in meeting their goals and objectives. The UB Internal Control Program identifies the administrative functions necessary for the University to carry out its mission. These functions are then reviewed and evaluated on a 3 to 5 year cycle by a survey assessment tool to detect conscious or unintended abuses or operational deficiencies.

Training

Training is an ongoing component of the University's Internal Control Program. UB provides training in several formats, including written guidelines and memoranda, in-person and online training sessions, short training media and reference materials.