



## Office of the President

**TO:** All Faculty & Staff

**FROM:** President Candace S. Vancko

**SUBJECT:** Internal Control

SUNY Delhi, along with all other state agencies, is required to develop and maintain a Campus Internal Control Program under the guidance of The New York State Governmental Accountability Audit and Internal Control Act of 1987 and the Division of Budget's Budget Policy and Reporting Manual Item B-350.

Internal control, or internal control system, is the integration of the activities, plans, attitudes, policies, and efforts of the people in an organization working together to provide reasonable assurance that the organization will achieve its objectives and mission. Simply put, internal controls are about making sure the right things are being done by the right people working together to successfully achieve the organization's goals.

Understanding the need for and the value of internal controls is the responsibility of all campus employees. More than ever, there is a demand from the public that government resources be used efficiently, economically and effectively. Government employees entrusted with public resources are responsible for, among other things, complying with laws and regulations, meeting goals and objectives, and safeguarding assets. A good internal control system can assist us in carrying out these responsibilities.

For more information on SUNY Delhi's Internal Control Program and a copy of SUNY Delhi's Internal Control Program brochure, please visit our website [http://www.delhi.edu/administration/finance/internal\\_control/index.php](http://www.delhi.edu/administration/finance/internal_control/index.php) or contact the Office of Business and Finance at extension 4580.

If you have any questions concerning this memo, the campus brochure or the internal controls program itself, please contact Carol Bishop, Internal Control Officer, at 746-4580.