



## Internal Controls

TO: Faculty and Staff  
FROM: Michael R. Laliberte, President  
DATE: January 29th, 2018  
SUBJECT: Internal Controls

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At SUNY Delhi, we have been entrusted with significant resources from public funds to carry out our mission. We all share a responsibility for the effectiveness and efficiency of our operations, reliability of financial reporting, and compliance with relevant laws and regulations.

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 an 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. The first 10 people who email my office at [president@delhi.edu](mailto:president@delhi.edu) will receive a ten dollar gift certificate from CADI. 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](#) 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 607.746.4580 or Joshua Fitch, Internal Control Coordinator at 607.746.4585.