

INTERNAL CONTROLS NEWSLETTER

DEPARTMENT OF STATE

OFFICE OF INTERNAL AUDIT

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WHO IS RESPONSIBLE FOR INTERNAL CONTROLS AT DOS?

EVERYONE HAS A ROLE

The greatest responsibility for Internal Controls is with program managers. Managers make sure staff are supervised, monitored and trained to reasonably assure program goals are met.

Executive staff set the tone for a strong internal control environment and are ultimately responsible for its operation.

The Internal Control Officer coordinates and reviews internal control evaluations completed by program managers.

The Office of Internal Audit is responsible for evaluating the effectiveness of the internal control system.

Program staff are often in the best position to identify risk in programs and implement possible solutions to minimize risks. Staff are encouraged to suggest improvements to internal control systems.

The Governmental Accountability, Audit and Internal Control Act was passed in 1987.

This Act requires State agencies to promote and practice good internal control and provide accountability for their activities.

WHAT ARE INTERNAL CONTROLS AT DOS?

INTERNAL CONTROLS ARE STEPS TAKEN TO REASONABLY ASSURE DOS ACHIEVES ITS OBJECTIVES AND MISSIONS.



EXAMPLES OF INTERNAL CONTROLS AT DOS

- MULTIPLE APPROVALS FOR PURCHASES
- DOS IDENTIFICATION CARD
- REQUIRED COMPUTER LOGIN CHANGE EVERY 90 DAYS
- RANDOM TEMPERATURE TESTS OF REFRIGERATORS, FREEZERS AND SALAD BAR AT THE FIRE ACADEMY
- PERFORMANCE EVALUATIONS
- CONTROLLED DISTRIBUTION OF RECEIPT BOOKS

FIVE OBJECTIVES OF AN INTERNAL CONTROL SYSTEM

1. SAFEGUARD ASSETS
2. ACCURATE AND RELIABLE INFORMATION
3. EFFICIENT AND EFFECTIVE USE OF RESOURCES
4. COMPLIANCE WITH LAWS, REGULATIONS, POLICIES AND PROCEDURES
5. ACCOMPLISH PROGRAM GOALS

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