

Training Staff on Internal Controls

NYS Department of Labor

A decorative graphic consisting of several horizontal lines of varying lengths and colors (teal, light blue, white) extending from the right side of the slide towards the center.

Background Information

- The NYS Dept of Labor has over 4,000 employees.
- There are a large number of employees in Albany and New York City, however, employees are located throughout New York State in field offices, call centers, one-stop centers, etc.
- Agency has a full time Internal Control Officer with one professional staff and one support staff member.

Targeted Training

- Training is targeted to three levels:
 - Line Staff (all employees)
 - Middle Management
 - Executive Staff
- Each level has different needs so different methods of training are used

Level 1: Line Staff

- “Basic” level targeting staff whose job responsibilities are clearly defined according to established procedures.
- Generally speaking, staff at this level do not have specific supervisory responsibilities and are not responsible for establishing policy.

Line Staff Objectives

- Provide basic understanding of why internal controls are important
 - Recognizing risks and controls
 - Understanding Department/Agency goals
 - Knowing that everyone has a part in Internal Controls!

Level 1: Line Staff

- New Employee Orientation
 - Internal Control Staff attend each New Employee Orientation session
 - Provide a 10-15 minute presentation on what internal controls are and why they are important
 - Helps to set expectations for employees and show the Department's level of commitment to Internal Controls

Level 1: Line Staff

- **Newsletters and Posters**
 - Prepared by Internal Control Unit on a quarterly basis
 - Posters are created in support of the newsletter using the same key themes
 - Can cover a variety of Internal Control topics or highlight internal controls of units within the agency



Internal Controls at Work

Internal Controls



Back to Basics

What are Internal Controls?

Internal controls are the operating practices used to assure that assets are protected, abuse is avoided, and that procedures exist and are followed.

Internal Controls for Everyday Tasks

Internal controls are associated with tasks that all of us perform every day. Internal controls are a means of preventing something from going wrong. Below are just a few examples of what we use on an everyday basis.



Telephone Calls

- Follow the DOL policy on Telephone Service and Hardware Policy (GA 0330).
- Use phone training and reference materials.



Filing

- Maintain an easily understood filing system, color code files and archive or remove files that are no longer needed.
- Develop filing, access, and backup procedures for electronic files to prevent lost or deleted records.



Data Entry

- Complete Data Entry Training, use reference manuals, and proof data reports against actual records.
- Use passwords, change passwords periodically, and test access privileges periodically.



Data Security

- Lock your computer when you are away from your desk and secure all paperwork containing confidential information.
- Shred all confidential materials not needed after use.

*Issued by the Internal Control Unit.
Please visit our web page on the DOL Intranet.*

Level 1: Line Staff

- Internal Controls Intranet Site:
 - Provides basics of Internal Controls
 - Message from the Commissioner
 - Resource page with links
 - Manager's Guide
 - Contact page

Level 2: Middle Management

- The focus for Middle Management is a greater understanding of internal control concepts and their responsibility as managers.
- Training is done mostly as part of the internal control review cycle

Level 2: Middle Management

- Training Methods:
 - Internal Control Review Forms
 - Webinar/Class training
 - Manager's Internal Control Survey
 - Focused section on Intranet for managers

Level 3: Executive Staff

- Needs:
 - Higher level view of where the agency stands with Internal Controls
 - Identification of potential weaknesses
 - Understanding of compliance requirements

Level 3: Executive Staff

- Internal Control meets with all Executive Staff at annually at a minimum
 - Provide summary of Manager's Internal Control Survey
 - Give guidance on the compliance with the Internal Control Act
 - Provide with a copy of the annual Internal Control Certification
 - Educate executive staff on the importance of their role as policy makers and how it relates to the control environment

Review of Training Methods

- New Employee Orientation
- Newsletters/Posters
- Intranet site
- Webinars
- Use the Internal Control Review and Survey to educate
- Meet with Executive staff

Questions?

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