



Category:
Audit
Internal Audit

Responsible Office:
[University Auditor](#)

Other Requirement Title:
Corrective Action for OSC Audits

Document Number:
9200

Effective Date:
August 01, 1997

This procedure item applies to:
Community Colleges
State-Operated Campuses
Statutory Colleges

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Summary

The following procedure outlines the process that State University of New York (University) campuses are required to follow when responding to audits by the office of the state comptroller.

Requirement

Entrance Conference

The current office of the state comptroller (OSC) procedure requires that an entrance conference be conducted to initiate any audit at the University. This requires that the OSC staff meet with appropriate officials of system administration and of the campus or program that will be the subject of the audit, generally at system administration in Albany. The purpose of this meeting is to establish scope of the audit and the standards against which the audit will be conducted, as well as to introduce the participants, agree to timing for conduct of the audit, and to provide for necessary logistics. Normally, such meetings will be coordinated by OSC through the office of the University auditor (OUA).

Preliminary Findings

OSC will issue preliminary findings to the campus president as well as to the University auditor at system administration. This is usually in a piecemeal fashion with several sections of a report issued periodically. The campus should respond to these findings as they are received and copies of the preliminary findings should be forwarded to OUA for sharing with system administration personnel.

Exit Conference

An exit conference will be conducted by OSC after the issuance and receipt of responses to the preliminary findings. The exit conference is generally more extensive in that all areas of disagreement, either with facts as presented or with specific recommendations, will be discussed thoroughly in a mutual effort to resolve differences of opinion or disagreement prior to the issuance of the tentative or formal draft report. This is generally expected to occur at the campus. Campus officials should notify the OUA of the scheduled meeting and determine whether representatives from system administration will attend.

Tentative Draft

After completion of the exit conference, OSC will issue the tentative draft to the chancellor, with a copy simultaneously issued to the campus president and the University auditor. The University auditor will request by letter to the campus president, a written response to the tentative draft. OSC allows 30 days to respond to the tentative draft; consequently, campuses are expected to respond as soon as possible to the university auditor but no later than 21 days. A formal response will be drafted by the University auditor, which may include additional responses from the university auditor or other officials at system administration. The University auditor will send the combined response to OSC. Responses to the tentative draft will be sent to the division of the budget on an exception basis only.

Final Report

The final report issued by OSC will include the complete response which is the combined campus and system administration response.

Ninety Day Status Report

Upon receipt of the final report, the University auditor will send to the campus president appropriate forms and instructions to assist in the preparation of the follow-up status report. This report is due from the campus within 60 days to allow the University auditor time to review the status report with the campus and system administration officials and to add comments, where appropriate.

Follow-up Audits

OSC will typically conduct a follow-up audit within twelve months of issuing its final report to ensure that the correction action plan presented to them has been implemented and that effectively all findings have been addressed and corrected. In certain instances OSC may reselect a sample of transaction in order to test that the relevant control weakness identified in the final report has been corrected.

Definitions

There are no special definitions relevant to this requirement.

Related Procedures

There is no related procedures relevant to this requirement.

Forms

[Form A](#) - 90 Day Status Report Form

Other Related Information

The following link to FindLaw's [New York State Laws](#) is provided for users' convenience; it is not the official site for the State of New York laws.

[NYS Executive Law, §170](#) (Audits of agencies by the State Comptroller, Reports of corrective action)

In case of questions, readers are advised to refer to the New York State Legislature site for the menu of [New York State Consolidated](#).

[Division of the Budget, Budget Policy and Reporting Manual, Guidelines for Reviewing Comptroller's audit Reports, Item B-410, dated November 21, 2000.](#)

Memorandum to Presidents, State-operated Campuses, and Community Colleges, No. 132, dated August 15, 1977.

Appendices

[Appendix A](#) - Letter dated July 12, 1977 to Heads of All State Departments and Agencies from NYS