To: Alfred University Faculty and Staff
From: Mark Zupan, President
Date: June 2020

All of us share a responsibility to make our working environment safe and effective. One important way we can help achieve this goal is follow appropriate university policies on internal control. I want to take this opportunity to affirm my continued commitment to internal control awareness and risk management at Alfred University.

Internal controls are methods and measures adopted by the University to promote the thoughtful and efficient use of resources. Internal Controls are to be an integral part of any organization's financial and business policies and procedures. Internal controls consist of all the measures taken by the organization for the purpose of; (1) protecting its resources against fraud and inefficiency; (2) ensuring accuracy and reliability in data; (3) securing compliance with the policies of the organization; and (4) evaluating the level of performance in all organizational units. In short, a well- designed system of internal controls safeguards university assets and promotes efficient and effective university operations. Internal controls are simply good business practices.

Everyone within the University has some role in internal controls. An individual's responsibility depends mainly on the level of involvement at the university. The Board of Trustees, President and senior administrators establish the presence of integrity and a positive control environment. The department directors and managers are responsible for establishing and maintaining internal controls within their departments. Other department personnel are responsible for executing policies and procedures established by the university. All of us play an important role in this effort because it is the ethical values, integrity, competence and hard work of an organization's people that ultimately make it successful.

Being good stewards of the resources entrusted to us, modeling ethical behavior while meeting our job requirements, and suggesting opportunities for improvement are ways that we can all put these core values into practice every day. Establishing and then following good systems of internal control are a means by which we incorporate these values into the fabric of our departments and offices.

If you have any questions concerning the internal controls program itself, please contact the Business Office.