

BUDGET POLICY AND REPORTING MANUAL

<i>date</i> 3/5/13	<i>subject</i> GOVERNMENTAL INTERNAL CONTROL AND INTERNAL AUDIT REQUIREMENTS	<i>item</i> B-350
<i>supersedes</i> 3/12/12		<i>page</i> 1

Attachment A

Schedule of Covered State Agencies Subject to Internal Control Requirements

I. Purpose and Scope

This attachment includes a revised schedule of State agencies determined by the Director of the Budget to be subject to internal control requirements.

II. Coverage of Small Entities

Certain small organizations that, for the most part, receive administrative support from other agencies are not identified in this list as separate State agencies. They should be incorporated into the control systems of the agencies with which they are affiliated. Typical examples of these entities include boards of visitors of various departments, professional licensing boards and advisory councils.

The agency head identifies those entities that function, in practical terms, as part of the State agency and contribute to the achievement of the agency's mission. Any of these entities are subject to the parent agency's internal control program.

III. Coverage of Large, Multi-Facility Agencies

The central offices of the largest State agencies (those which operate numerous facilities or campuses) promulgate and maintain agency-wide internal controls. Individual facility directors are responsible for installing any facility-specific internal control systems.

IV. Entities Required to Have Independent Internal Control Audits

The Internal Control Act requires certain entities to have an independent internal control audit at least once every three years: Department of Audit and Control, Division of the Budget, Executive Chamber, Department of Law, the Legislature and the Judiciary. These entities do not appear on the Schedule (**Attachment A**) because they are subject to the independent audit requirement. Thus, these entities are not subject to the annual certification and reporting requirements set out in Section III of this Item. These entities must still comply with all applicable provisions of the Internal Control Act.

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Adirondack Park Agency
 Aging, Office for the
 Agriculture & Markets, Department of
 Alcoholic Beverage Control, Division of (State Liquor Authority)
 Alcoholism & Substance Abuse Services, Office of
 Arts, Council on the
 Authority Budget Office

Children & Family Services, Office of
 City University of New York
 Civil Service, Department of
 Correction, Commission of
 Corrections and Community Supervision, Department of
 Criminal Justice Services, Division of

Developmental Disabilities Planning Council

Economic Development, Department of
 Education Department
 Elections, Board of
 Employee Relations, Governor's Office of
 Environmental Conservation, Department of

Financial Control Board
 Financial Services, Department of

Gaming Commission, New York State
 General Services, Office of

Health, Department of
 Higher Education Services Corporation
 Homeland Security & Emergency Services, Division of
 Housing & Community Renewal, Division of
 Hudson River Valley Greenway Communities Council
 Human Rights, Division of

Indigent Legal Services, Office of
 Information Technology Services, Office of
 Inspector General, Office of
 Insurance Fund, State

Judicial Conduct, Commission on

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Labor, Department of
Lake George Park Commission

Medicaid Inspector General, Office of
Mental Health, Office of
Military & Naval Affairs, Division of
Motor Vehicles, Department of

Parks, Recreation & Historic Preservation, Office of
People with Developmental Disabilities, Office for
Prevention of Domestic Violence, Office for the
Public Employment Relations Board
Public Ethics, Joint Commission on
Public Service, Department of

Quality of Care & Advocacy for Persons with Disabilities, Commission on

State, Department of
State Police, Division of
State University of New York
Statewide Financial System

Tax Appeals, Division of
Taxation & Finance, Department of
Temporary & Disability Assistance, Office of
Transportation, Department of
Tug Hill, Temporary State Commission on

Veterans' Affairs, Division of
Victim Services, Office of

Welfare Inspector General, Office of the
Workers' Compensation Board