

# Training Staff on Internal Controls

NYS Department of Labor

A series of horizontal lines in teal and light blue colors, located on the right side of the slide, extending from the center line down to the bottom line.

# 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

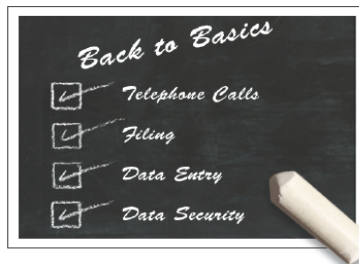
# Level 1: Line Staff

- 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.

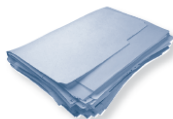
### Internal Controls for Everyday Tasks

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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