

Certification of Internal Controls over the Payment Process

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Office of the New York State Comptroller
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Division of State Expenditures

Overview of Requirements

NYCRR Title 2, Chapter I, Part 6.6

- Maintain adequate internal controls over the payment process to support the validity of the agency claim certification for processing payments.
- Agency head must submit an internal controls certification to OSC certifying their agency has established such a system of internal control over the payment process.
- Required certification annually or upon change of the agency head.

Importance of Controls Over Payment Processes

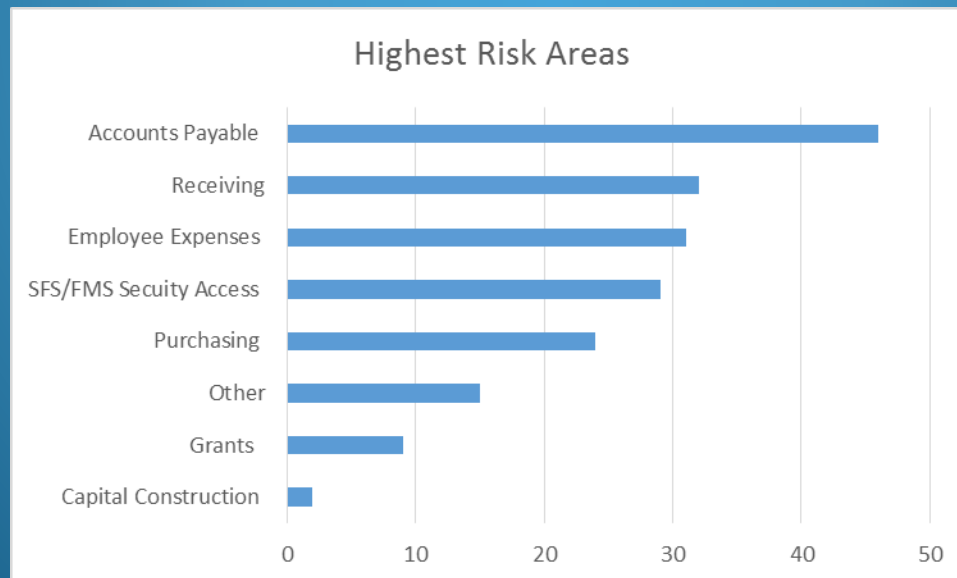
- Support certification of payments as being just, true and correct
- Reduce inappropriate payments

Annual Requirements

- Agency head required to submit the annual certification
- Agency head may also be required to assess the internal controls for one or more particular areas each year
- Certification Form due on or before April 30th
- Maintain documentation to support assessment of controls over the payment process and all additional segments required by OSC
- Email form to BSEInternalControlCert@osc.state.ny.us

Agency Compliance

- 89% for 2014
- 94% for 2015



Update from 2015

- Changed the due date to April 30th
- Added assessment programs for Purchasing and Grants
- Analysis of interest payments

Certification Resources

Guide to Financial Operations (GFO) XII.4.D

- Frequently Asked Questions
- Internal Control Assessment Programs

2016 Requirements

- Certify internal controls over the payment process
- Assess controls over the payment of employee expenses
- Form due on or before April 30, 2016

FAQs

- What are the requirements for using scanned images as the document of record?
- What if my agency's employee expenses are approved by the BSC?
- What if my agency certified employee expenses last year as its high risk area?
- What if my agency only processes a small number of payments?
- What if my agency is hosted by another agency?

SFS Certification

State employees submitting expense reimbursements certify...

4. Imaged records accurately, legibly and completely reflect all the information in the original records except where personal or sensitive business information has been redacted. In cases where sensitive business information is redacted, I have submitted the original document containing the sensitive business information to my agency for retention.

State employees submitting A/P vouchers certify...

6. Imaged records accurately, legibly and completely reflect all the information in the original records except where redacted. For redacted images, the agency has retained the unaltered, original document.

2017 Requirements

Questions



Contact Us

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