

Unit Name:	Internal Controls Accounting			
Service is essential to the operation of the college				
Functions performed by unit that are critical/essential to operations of the college	Consequences of not performing service	Legal, regulatory, board policy, contractual citations	Other options for performing service	Why is the service "essential"?
Internal Controls Studies and Recommendations of all College business financial processes	Higher risk of undetected error/fraud	Board of Education A.050	External Auditor Consultant	Chose to be a Sarbanes-Oxley implementer
Analyze financial irregularities	Uninvestigated error/fraud	Board of Education A.050	External Auditor Law Enforcement Agency	Reduce fraudulent activity and material financial errors
Manager/Staff finance training	Increased manager time to analyze and interpret data		Other Lane accountants Increased lab attendance Web based e-seminars	Enhance decision making ability and planning accuracy
Functions performed by unit that are not critical to operations of the college	Consequences of not performing service	Legal, regulatory, contractual citations	Other options for performing service	
Business Process Studies	Increased cost of process restricts competent performance of functions		Other Lane accountants, consultants or external auditors could perform these functions	
Prepare working papers for external auditors	Increased audit fees		Other Lane accountants or external auditors could perform these functions	
Overflow accounting services to budget and other depts	Services not performed or at later date		Other Lane accountants or external auditor separate from Financial Statement auditor could perform these functions	
Create financial process documents	Unclear or inefficiently developed processes		Recentralization of processes that are performed by departments and who request this service	

Unit Name:	Internal Controls Accounting								
Cost of service									
	FY00-01 Actual*	FY01-02 Actual*	FY02-03 Actual*	FY03-04 Actual*	FY04-05 Actual	FY05-06 Adopted Budget	FY05-06 Estimated Actual	FY06 Current FTE (Managers & Classified)	
RESOURCES								Managers:	1.0**
General Fund Allocation (including transfers from GF)	-	-	-	100,257	179,747	185,383	191,942	Classified:	1.0
Other Revenue (list sources):	-	-	-	-	-	-	-	Faculty:	0.0
								* Department created FY 03-04	
Total Resources	-	-	-	100,257	179,747	185,383	191,942		
EXPENDITURES									
Salaries + OPE								** Manager position discontinued as of 06.30.2006	
Managers	-	-	-	77,906	113,453	115,012	120,575		
Classified	-	-	-	12,800	59,806	63,871	66,267		
Part-time 04	-	-	-	-	-	-	-		
Total Salaries + OPE	-	-	-	90,706	173,259	178,883	186,842		
M&S				8,719	7,237	6,500	5,100		
Capital Outlay	-	-	-	-	-	-	-		
Total Expenditures	-	-	-	99,425	180,496	185,383	191,942		

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Cost Effectiveness					
Comparator	Annual Cost	Cost Basis	Function	FTE	Notes
Outsourcing (list options)					
External Auditor	\$ 88,400	\$85/hr	Internal Audits	0.5	Average hourly estimate per Auditor
Trainer	\$ 26,000	2 hrs/class hr + 100 hrs develop, \$50	Finance Labs/Support	0.25	Includes content development
Faculty	\$ 19,610	\$ 78,438	Design and Teach Labs	0.25	Includes OPE @ 53.8%
TOTAL	\$ 134,010			1.0	FTE do not correspond to utilization percentages, calculated here based on type of services provided by source.
Other OCC Schools (list)					
No data available					
Industry Standards (list)					
NYSU: # Staff Base	\$ 24,667				
NYSU: # Students Base	\$ 46,250				
Other (list)					
NYSU	See notes	See notes	Using staff as base, 500/1500 -> comparable FTE = approx .75 for Internal Controls function. Using students, 1500/10,500 = .40 FTE for IC alone.		Internal Control office consists of Director and one assistant, for a total FTE of about .25 for IC. This function has existed for 16 years but has ramped up considerably in the last five. College has about 500 FTE employees and about 1500 FTE students.
Cost Effectiveness					
Function	Annual GF Cost	Annual Benefit/Savings	Notes		
All Essential and Non-Essential ICA Functions - Pg 1	\$ 59,235	\$ 74,775	Compared to total outsourcing list (above) @ .83 FTE. See Utilization items 1-3. Excludes item #4 @ Average .17 FTE utilization for ad hoc staff technical support which is never be cost effective to contraract out.		
IC Duties only	\$ 23,075	\$ 1,591	Compared to NYSU Staff Base \$ @ .75 FTE		
IC Duties only	\$ 23,075	\$ 23,175	Compared to NYSU Student Base \$ @ .40 FTE		
Business Process Efficiencies	\$ 14,987		No basis to estimate cost savings to College through reduction of time spent by various user groups of process redesigns		
			Note: Figures based on manager retirement as of 06.30.06		

Unit Name:	Internal Controls Accounting					
Utilization - Basis: % of Internal Controls Accountant time spent in each category						
Indicator	FY00-01	FY01-02	FY02-03	FY03-04	FY04-05	FY05-06 YTD
Internal Controls Studies and ICS Process Development				40%	28%	29%
Process Design, Documentation and Training				2%	31%	30%
Large Finance and Process Support Projects 2005: MAPPS				42%	25%	23%
Other Ad Hoc Finance Support projects				16%	17%	18%