

NEW YORK STATE
EXECUTIVE CHAMBER

Internal Control Report

August 1, 2007 through October 31, 2007

TOSKI, SCHAEFER & CO., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANTS' REPORT

The Honorable David A. Paterson
Governor
New York State Executive Chamber:

We have examined management's assertion included in its representation letter dated March 27, 2008 that the New York State Executive Chamber's internal controls maintained during the period August 1, 2007 through October 31, 2007, are adequate to meet the criteria for maintaining internal control as established in the "New York State Governmental Accountability Audit and Internal Control Act." The New York State Executive Chamber's management is responsible for maintaining effective internal controls. Our responsibility is to express an opinion on whether internal control is adequate to meet such criteria based on our examination. The significant objectives and relevant controls supporting management's assertion are in the accompanying Appendix A.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and Government Auditing Standards, issued by the Comptroller General of the United States and, accordingly, included obtaining an understanding of internal controls, testing, and examining the design and operating effectiveness of the internal controls, and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination did not constitute an audit of any financial statement prepared by the New York State Executive Chamber, nor did it constitute an economy and efficiency or program audit described by Government Auditing Standards.

Because of inherent limitations in any internal control, misstatements due to errors or fraud may occur and not be detected. Also, projections of any evaluation of the internal control to future periods are subject to the risk that the internal control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

We understand that the New York State Executive Chamber considers the internal controls, referred to in the first paragraph of this report that meet the criteria for maintaining internal control as established by the "New York State Governmental Accountability, Audit and Internal Control Act," to be adequate for its purposes. In our opinion, based on this understanding and on our examination, the New York State Executive Chamber's internal controls maintained during the period August 1, 2007 through October 31, 2007 are adequate, in all material respects, to meet the criteria established by the "New York State Governmental Accountability, Audit and Internal Control Act," based upon such criteria.

This report is intended for the information of the New York State Executive Chamber and should not be used for any other purpose. However, this report is a matter of public record and its distribution is not limited.

Toski, Schaefer & Co. P.C.

Williamsville, New York
March 27, 2008

NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

**OFFICE OF THE SECRETARY
DEPUTY SECRETARY**

SIGNIFICANT OBJECTIVES

Program and State government activities are accurately and timely accumulated and reported to the Executive Chamber.

The problems, requests, initiatives, and activities of State agencies, public authorities, offices, commissions, boards, task forces, etc. are promptly and accurately reported to the Executive Chamber.

Requests from State agencies, offices, commissions, boards, task forces, public authorities, etc. for assistance from the Executive Chamber are promptly reviewed and acted upon.

RELEVANT CONTROLS

- Significant agencies and authorities submit monthly or, in limited cases, quarterly reports that are reviewed and acted upon by Executive Chamber staff. These monthly reports include general information and updates on various activities and initiatives as well as critical issues requiring more immediate attention.
- Formal agency requests are summarized in a memorandum by program staff, and approved for action by the Deputy Secretary/Secretary to the Governor and/or Director of State Operations.
- Executive Chamber staff responsible for assigned agencies or authorities are in frequent communication with the respective agency and authority management and staff.
- Communication among program staff, the purpose of which is to educate co-workers on various issues, and bring staff up-to-date, occurs at weekly and monthly staff meetings.
- Program staff are closely monitored by the Deputy Secretaries through daily contact. Significant items are reported to the Secretary to the Governor and/or Director of State Operations.
- The Governor is verbally informed of critical issues and activities requiring his attention by the Secretary to the Governor and applicable Executive Chamber staff as reported or communicated by the agencies and authorities. In addition, a weekly memo to the Governor is prepared by State Operations staff and Deputy Secretaries to highlight key issues that arose and significant activities that occurred during the week or that will likely arise or occur in the coming week.

NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

**OFFICE OF THE SECRETARY
OFFICE OF FEDERAL AFFAIRS**

SIGNIFICANT OBJECTIVES

Federal legislation and regulatory activities affecting New York State are monitored timely and accurately.

The Governor and other New York State personnel are advised of relevant developments at the Federal level in a timely and accurate manner.

New York State interests communicated to the members and staff of the U.S. Congress and Federal Government agencies are timely, accurate, and properly authorized.

RELEVANT CONTROLS

- Assignments, prepared by Policy Staff, are reviewed and approved by the Director or Assistant Director(s) of the Office of Federal Affairs.
- Written communications with Members of Congress and the Executive Chamber's office in Albany, prepared by Policy Staff, are reviewed and approved by the Director.
- Policy staff's plans to initiate contact with congressional offices for the purpose of informing Congress of the State's views and attempting to influence federal legislation on the State's behalf, are discussed with the Director.
- All Policy Staff are closely monitored by the Director through frequent contact.
- Mail and publications received not addressed to specific staff are reviewed by the Director or Assistant Director and assigned to be responded to or read by designated staff.
- Publications, reports, and notices are reviewed by Policy Staff in order to remain informed on federal legislation and federal agencies' regulatory and other activities.
- Written communications (memoranda and briefings) to the Governor and Executive Chamber staff prepared by Policy Staff, the purpose of which is to document developments of policies relating to federal and national issues that impact the State, are reviewed and approved by the Director or Assistant Director(s).

NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

**OFFICE OF THE SECRETARY
OFFICE OF FEDERAL AFFAIRS, Continued**

- Assignments received from the Governor and Senior Executive Chamber Staff are reviewed by the Director who delegates them to the appropriate staff.
- The Deputy Secretary for Intergovernmental Affairs has responsibility for overseeing the work of the Office of Federal Affairs. The Deputy Secretary is in frequent and direct communication with the Director, Assistant Director, and staff of the Office of Federal Affairs and involved in the Office's communications and contact with Congressional and other federal offices.

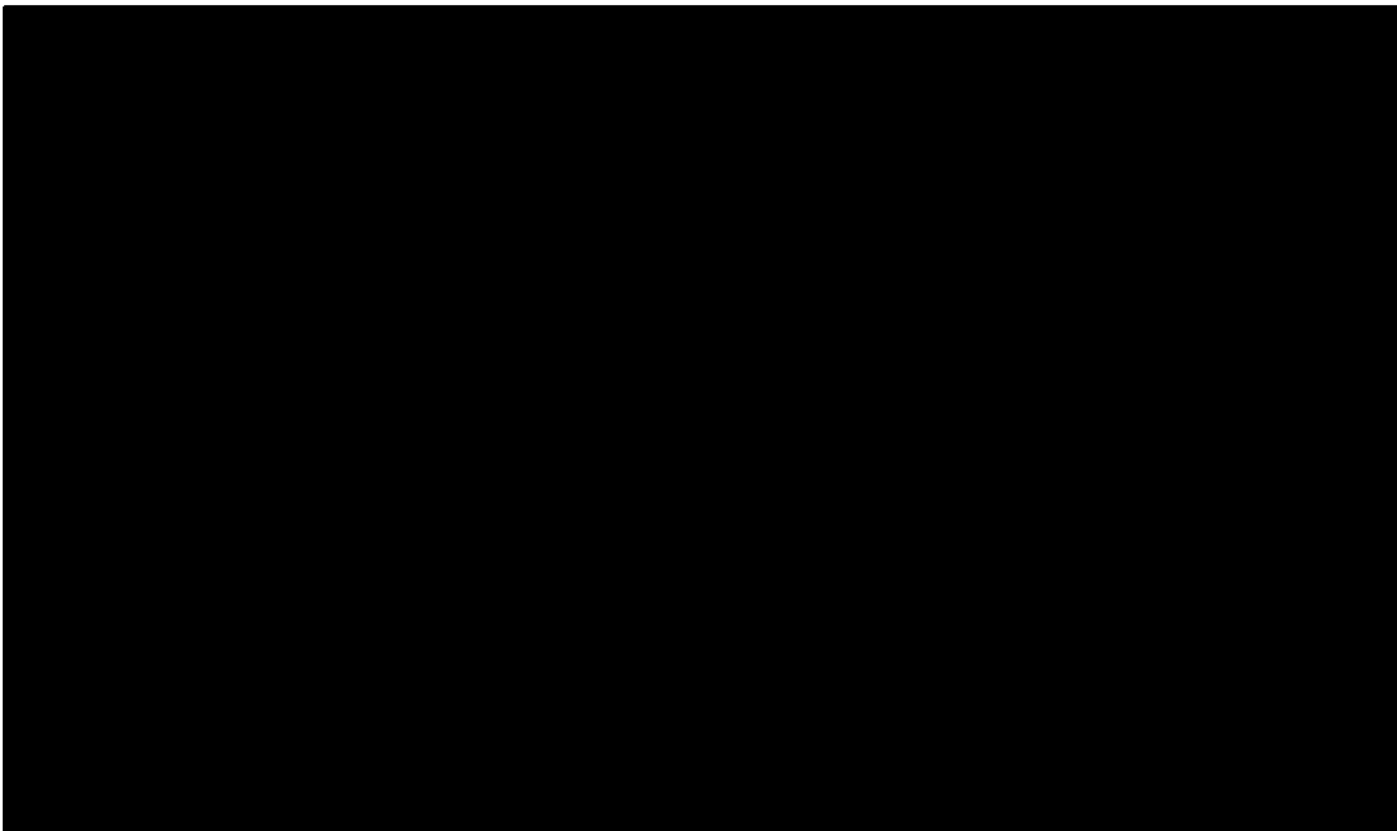
NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
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COMPUTER SERVICES

SIGNIFICANT OBJECTIVE

Development, acquisition, and changes to programs of significant computer applications are authorized, tested, and approved prior to being placed into production.

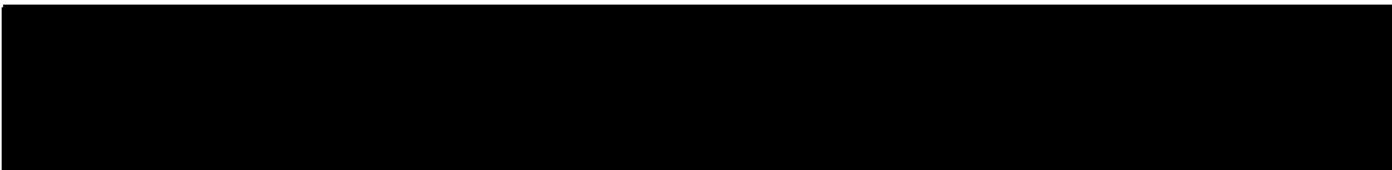
RELEVANT CONTROLS



SIGNIFICANT OBJECTIVE

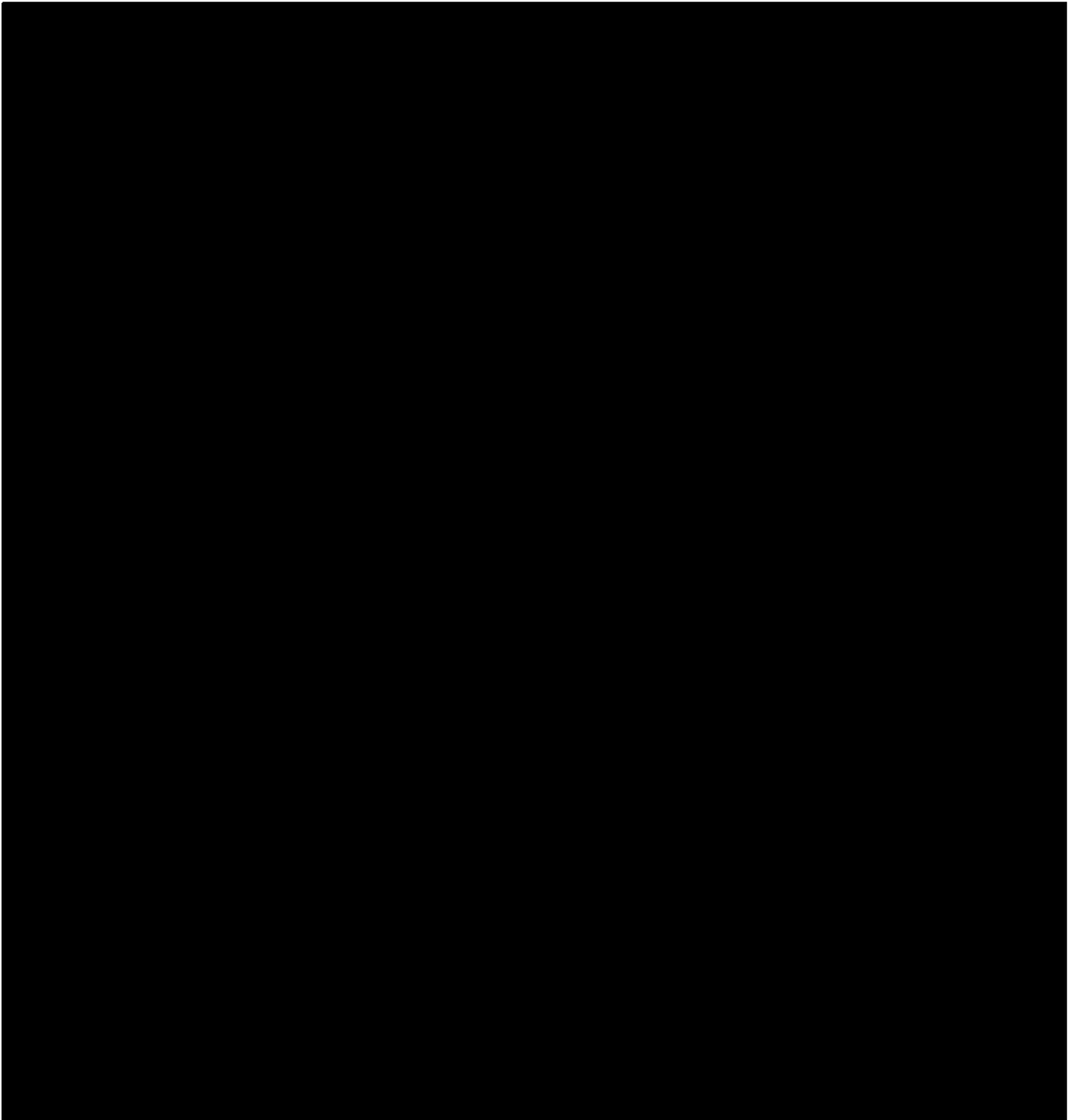
Access to significant computer system data files is appropriately restricted to authorized users and programs.

RELEVANT CONTROLS



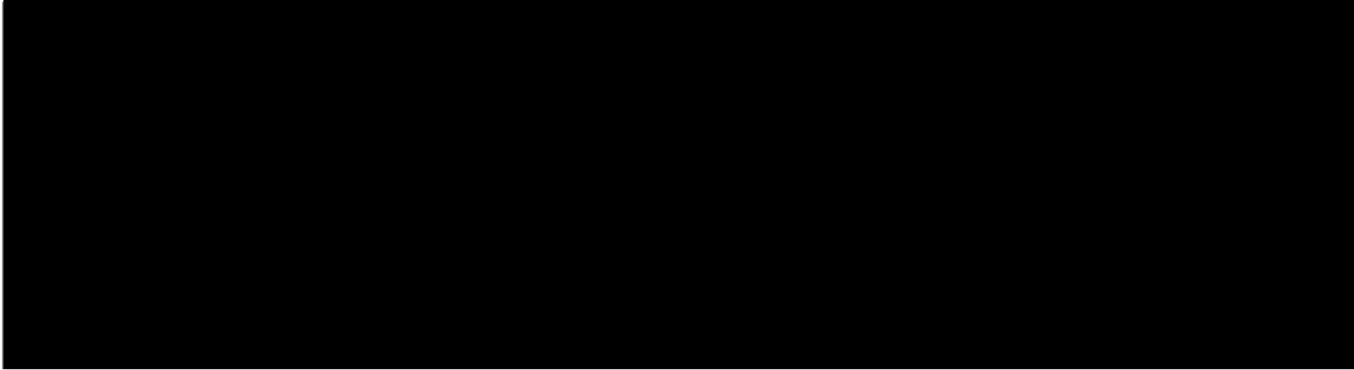
NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

COMPUTER SERVICES, Continued



NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

COMPUTER SERVICES, Continued



NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

ADMINISTRATION

SIGNIFICANT OBJECTIVES

Goods (including capital items) or services are purchased with proper authorization and in compliance with legal requirements.

Goods (including capital items) or services received and related liabilities are recorded correctly as to fund, account, amount and period.

Travel taken and travel advances received by employees are properly authorized.

Cash disbursements for goods and services are authorized and received.

Cash disbursements are recorded correctly as to fund, account, amount and period.

RELEVANT CONTROLS

Purchase Orders

- All memos requesting to purchase goods must be approved by the Director of Administrative Services (DOAS).
- Current non-personal service balances are checked against the weekly expenditure report sent from the Office of the State Comptroller (OSC) to assure adequate funds are available.

Contracts

- DOAS receives direction on commencing a contract for services from the Director of State Operations, First Deputy Secretary to the Governor, Chief of Staff and/or First Assistant Counsel.
- The DOAS will approve the appropriateness and budgetary aspects of the contract.
- All contracts over \$50,000 (or \$100,000 for those with M/WBE or SBE firms) must be stamped with the Attorney General and State Comptroller's approval.
- For contracts greater than \$50,000, either a Request for Proposal (RFP), bid materials or single/sole source justification of a selected contractor will be prepared and maintained on file. Proposals expected to meet or exceed \$15,000 are published in the NYS Contract Reporter.

NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

ADMINISTRATION, Continued

Standard Vouchers

- Invoice, purchase order and receiver are matched.
- Invoices are reviewed and signed by the DOAS. Vouchers are prepared. They are signed by authorized staff listed on the Authorized Signatures List (form AC852), after being checked for proper coding, supporting documentation, clerical accuracy of invoice and completed merchandise received block.
- The Payee by List Report (VOU065) received from OSC, which lists each voucher paid, is agreed to each voucher. A check mark is placed next to each voucher on the Payee by List Report to indicate this has been done.

Journal Vouchers

- Journal vouchers, the purpose of which is to authorize the transfer of monies or correct processing/recording errors, are prepared by the Finance Office and approved by the DOAS.
- Amounts per the Report of Changes by Other Agencies (CTL-090) returned from OSC lists amounts withdrawn or deposited into the Chamber fund by a Journal Voucher (JV). The Finance Office staff reconciles this report against the JV spreadsheet log.

Travel

- Travel is approved by the traveler's supervisor.
- Travel advances must be approved by the DOAS or employee's supervisor.
- The DOAS, or authorized personnel listed on the Authorized Signatures List (Form AC852), signs the travel voucher after reviewing proper completion of voucher, appropriate reason for travel, supervisor's signature and correct coding.
- Travel advances are disbursed from a petty cash account upon DOAS or employee's supervisor approval maintained by Division of the Budget. A special charge voucher is used to replenish this account.

NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

ADMINISTRATION, Continued

Petty Cash

- Special charge vouchers, used to replenish the petty cash checking accounts are signed by authorized personnel listed on the Authorized Signatures List (Form *AC852*).
- A computer run of all invoices paid is attached to the Special Charge voucher and sent to OSC.
- Bank reconciliations are prepared monthly for the petty cash checking account. The reconciliation is performed by a person independent of the check writing function.

NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

APPOINTMENTS OFFICE

SIGNIFICANT CONTROLS

Key persons reporting to the Governor on policy and procedure matters have appropriate levels of experience, education, and expertise.

Appointed positions are filled with properly qualified individuals.

Appointees requiring Senate confirmation are properly and timely nominated and presented before the Senate.

Candidates for appointment to State and Judicial office positions are evaluated and interviewed and appointment decisions are properly approved.

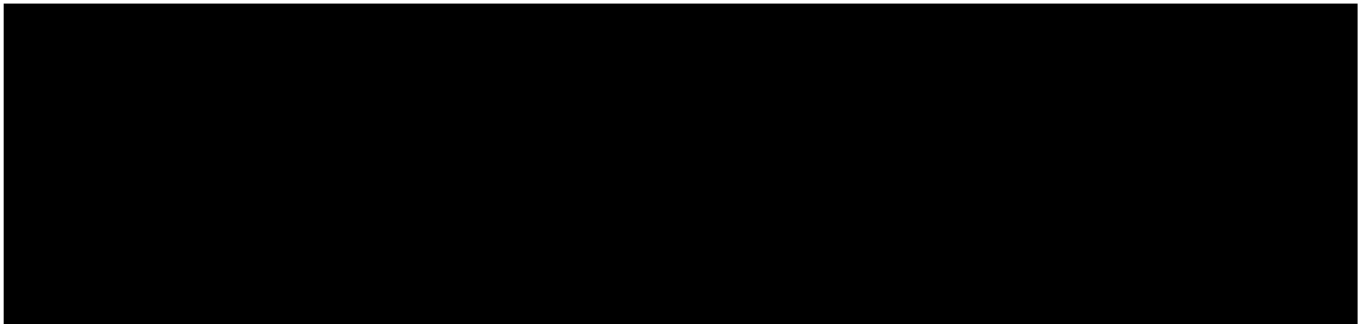
The documentation of appointments is properly secured.

RELEVANT CONTROLS

Appointments Office

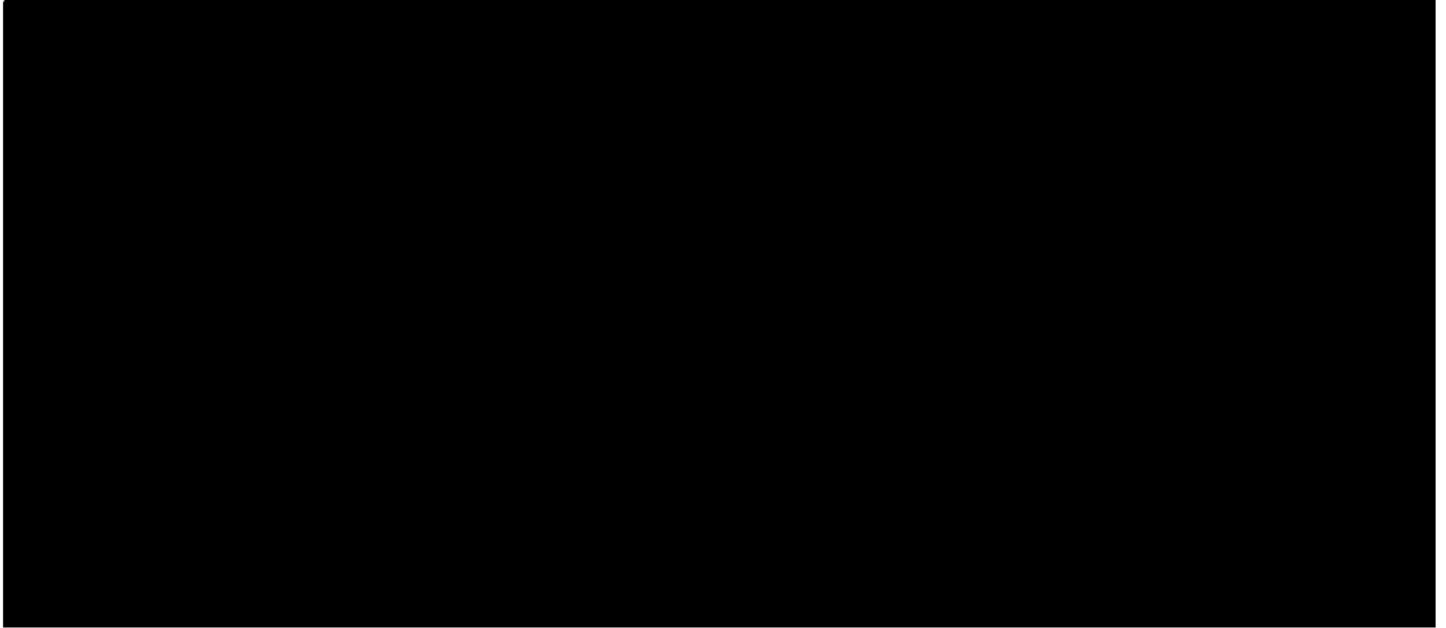
- Budget Director Approval (BDA) forms, which provide the authority to establish the individual on the payroll, are signed by the Division of the Budget, the agency, and the Deputy Secretary for Appointments as required by the Division of the Budget. BDA forms for appointments by the Racing and Wagering Board follow a modified format.
- The entire file of nominees for Governor Direct or Senate Confirmation appointments, including (if relevant) stamped Appointments Processing Form (APO), resume, approval memorandum and appointment letter, etc., is reviewed and approved by the Assistant Secretary for Appointments, Appointments Officer, Senior Counsel to the Deputy Secretary, Confidential Stenographer and/or Deputy Secretary for Appointments. In the case of a Commissioner's appointment, which is initiated by the Governor, the approval memorandum is not required.

Counsel's Office



NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

APPOINTMENTS OFFICE, Continued




NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

**OFFICE OF COMMUNICATIONS
PRESS OFFICE**

SIGNIFICANT OBJECTIVE

Press releases and responses to press inquiries are accurate and properly authorized.

RELEVANT CONTROLS

- Draft press releases are reviewed and/or approved by the:
 - Press Secretary or other supervisory personnel
 - Program Staff (if draft pertains to program issue)
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 - Appointments Office (if draft pertains to announcing appointments)
 - Division of the Budget (if draft pertains to a Budget Bill)
- The Director of Communications and the Press Secretary closely monitor Press Officers responding to press inquiries.

NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

**OFFICE OF COMMUNICATIONS
STATE OF THE STATE**

SIGNIFICANT OBJECTIVE

The State of the State Message is developed accurately and delivered in a timely manner to the Legislature.

RELEVANT CONTROLS

- A schedule is prepared by the Director of Communications outlining all due dates to assure timely preparation of the Message.
- Drafts are reviewed and approved by Senior Staff and final review and approval is made by the Governor.
- The Governor signs two original versions of the Message and two booklets in which the Message has been printed.
- Letters to the President of the Senate (the Lieutenant Governor), the Temporary President of the Senate and the Speaker of the Assembly requesting an opportunity to appear before them on Joint Session to deliver the State of the State Message are signed by the Governor.

NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

**CHIEF OF STAFF
OPERATIONS/SCHEDULING**

SIGNIFICANT OBJECTIVES

Invitations received by the Governor are tabulated, reviewed and replied to timely.

Governor events are timely scheduled and properly prepared for.

RELEVANT CONTROLS

- The Director of Executive Chamber Operations reviews each invitation and documents a recommendation on the Invitation Cover Sheet.
- Regret letters, regret with message letters, regret with representative letters, etc., are reviewed and signed by the Director of Executive Chamber Operations.
- Invitations which the Director of Executive Chamber Operations cannot conclude on are sent to the appropriate staff with an opinion request form. The staff makes the appropriate recommendation and documents it on said form.
- The opinion request forms are monitored by the Director of Executive Chamber Operations. The secretary reviews the open tickler file and pulls all due forms. If a response has not been received, the person whose opinion is being sought is contacted by the Special Assistant to the Director.
- Invitations entered into the scheduling process, and which have received all appropriate opinions, are reviewed and regretted or forwarded to the Chief of Staff for further review.
- After final review by the Chief of Staff, invitations that are not added to the Governor's schedule are returned to Executive Chamber Operations for appropriate responses - regret, regret with message, regret with surrogate, etc.

Scheduling/Briefing

- The Governor's Chief of Staff approves all schedule commitments for the Governor.
- A schedule is prepared and circulated on a daily basis by the Scheduler, who makes changes throughout the day to the schedule..
- The Chief of Staff communicates daily with the Governor and his Special Assistant by memoranda, phone, electronically, or meeting to advise him of his upcoming events.

NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

**CHIEF OF STAFF
OPERATIONS/SCHEDULING, Continued**

- After an event is placed on the long-term schedule, a briefing is assigned to the person(s) in the Executive Chamber most familiar with the subject matter of the event.
- The Intergovernmental Office requests and coordinates briefings from the Deputy Secretaries on issues for the region where the event is being held.
- The event briefing informs the Governor of all logistical and substantive matters relating to the event and is delivered to the Governor by his Special Assistant.

NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

**CHIEF OF STAFF
OPERATIONS/CORRESPONDENCE**

SIGNIFICANT OBJECTIVES

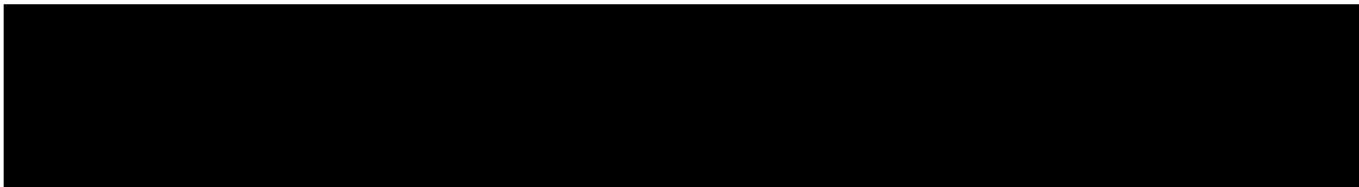
Constituent and policy/program correspondence received by the Governor's Office is read, reviewed, and properly sorted.

Responses made to constituent and policy/program correspondence are properly authorized and issued in a timely manner by the Office of the Director of Executive Chamber Operations.

Executive Chamber files are properly organized and secured.

Executive Chamber files are disposed of only with proper authorization.

RELEVANT CONTROLS

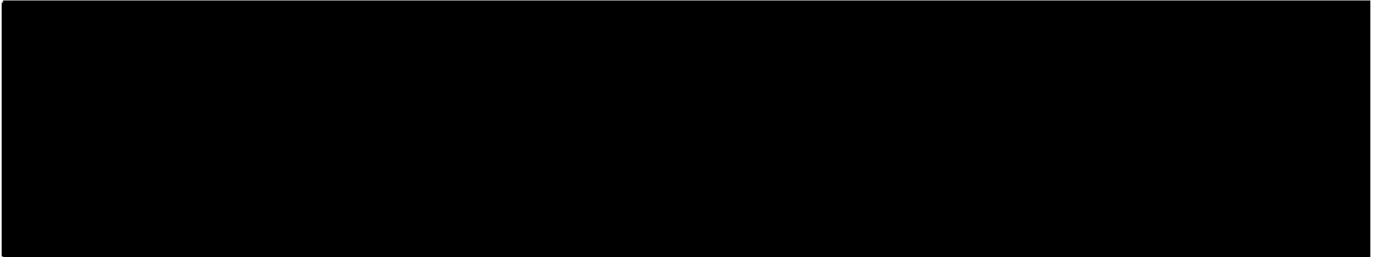


- VIP and routine correspondence is computer logged through the Correspondence Tracking System where computer records are maintained until correspondence has been answered or action completed on correspondence.
- Computer generated follow-up notices are sent monthly to the individual responsible for reviewing and determining the best course of action.
- Draft responses are sent to the Director of Executive Chamber Operations for approval of form and content. Responses machine signed by the Governor are approved by the Director of Executive Chamber Operations. In some instances the Secretary to the Governor, Counsel to the Governor or Deputy Secretary authorizes the application of the Governor's signature.
- Files are indexed by Correspondence Tracking number for constituent and program/policy mail.
- The files are locked up every night.
- The GCO and responsible units follow procedures established and authorized by the State Education Department in disposing of subject files.

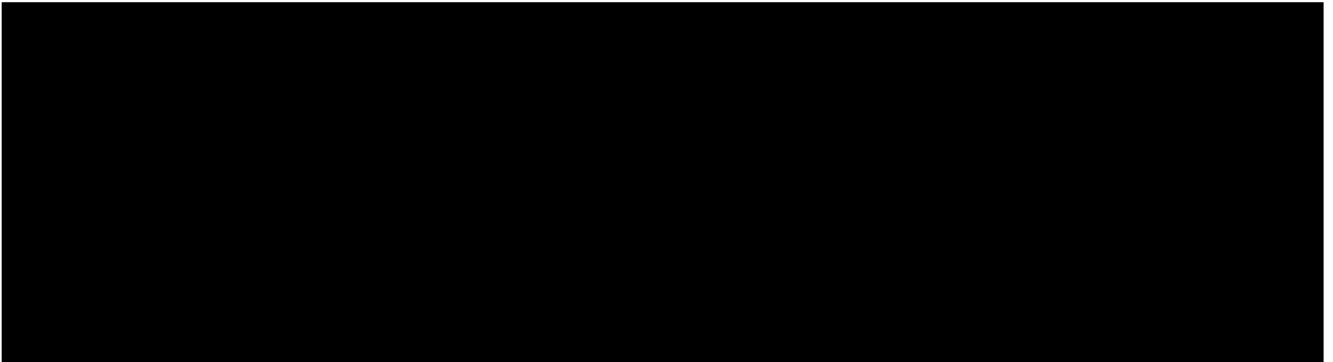
NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

COUNSEL

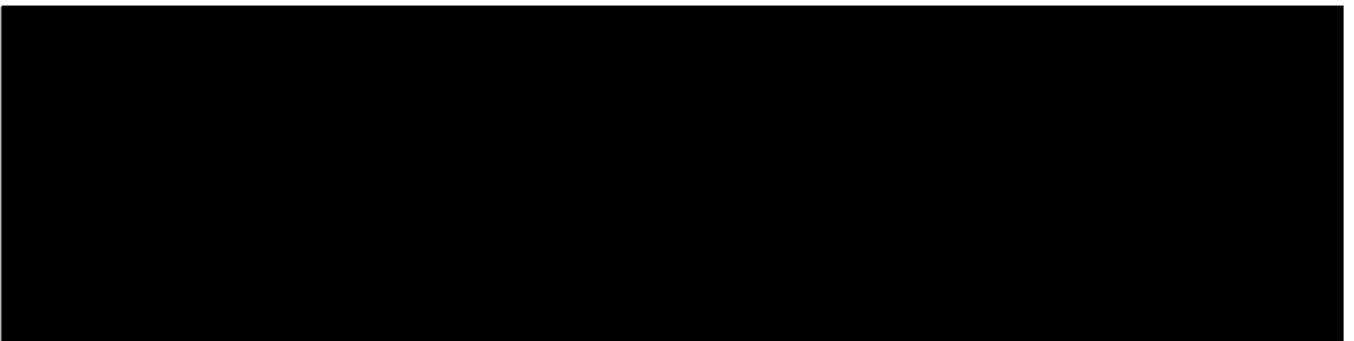
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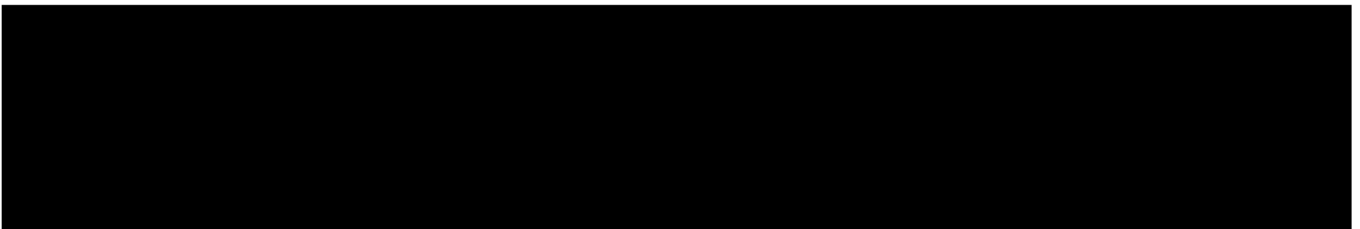
RELEVANT CONTROLS



Departmental Bills



Budget Bills



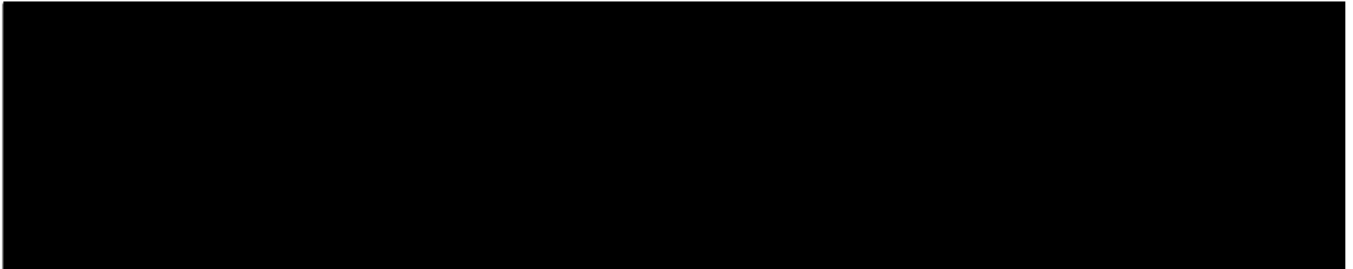
NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

COUNSEL, Continued

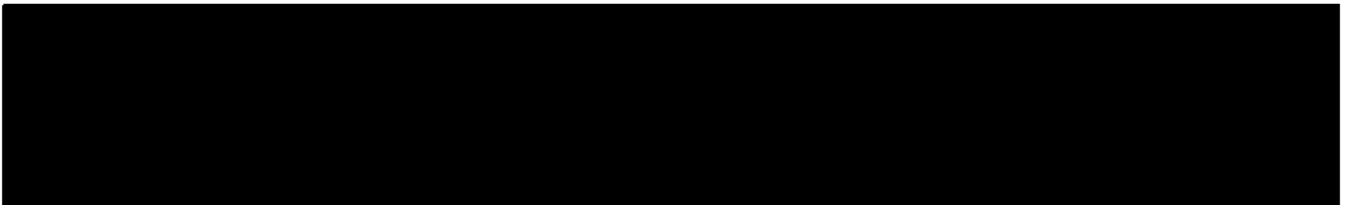
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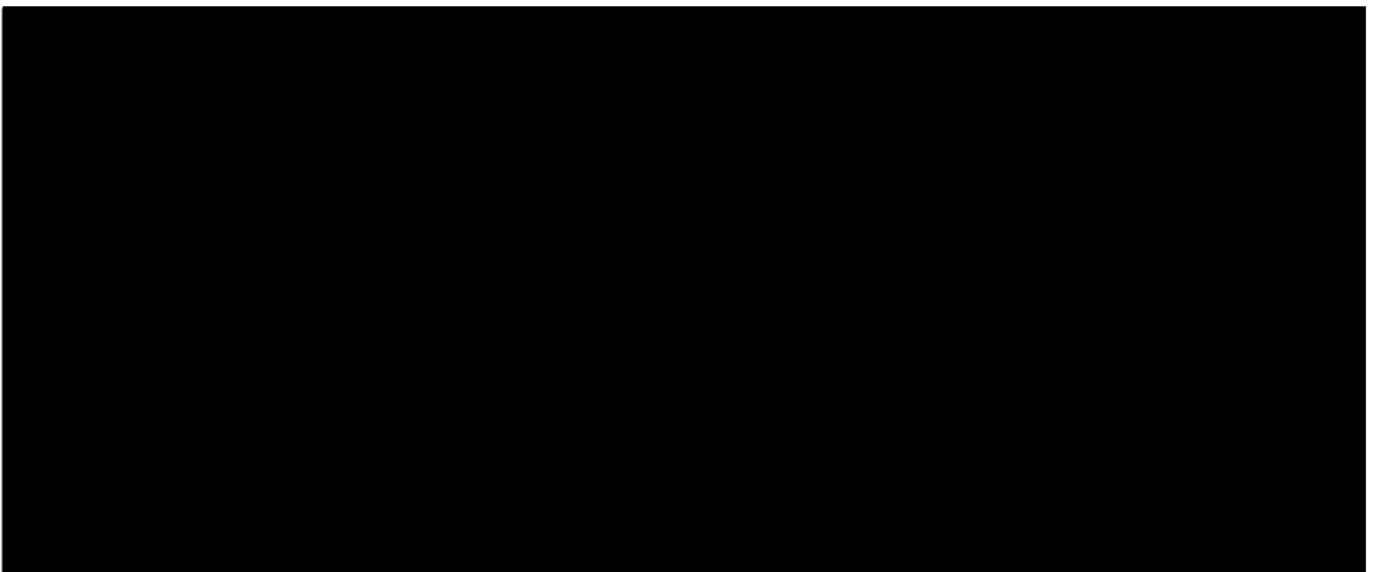
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SIGNIFICANT OBJECTIVES

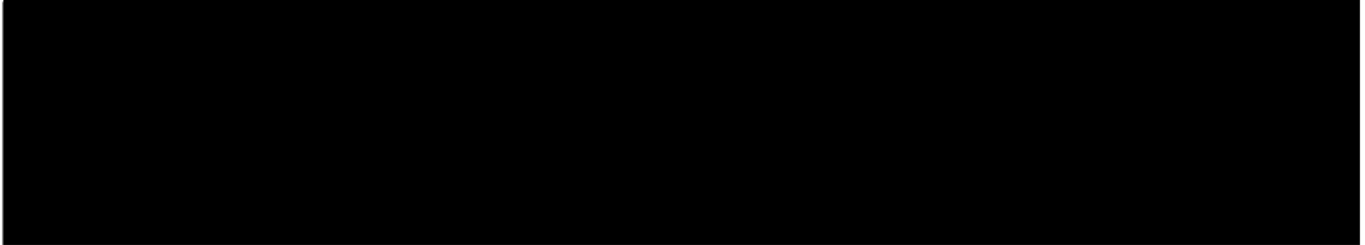


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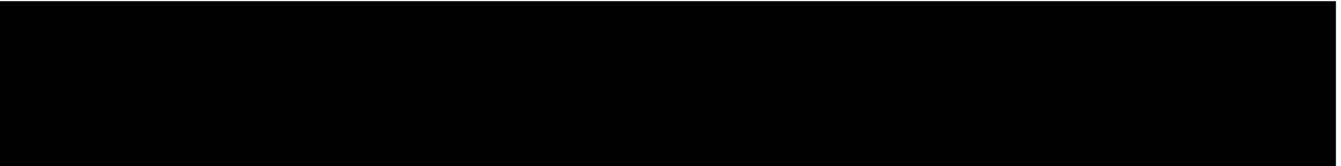


NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

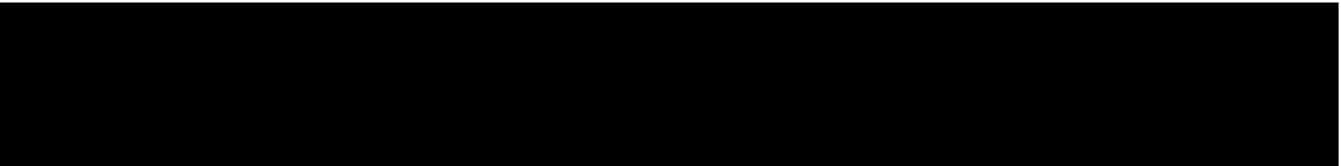
COUNSEL, Continued



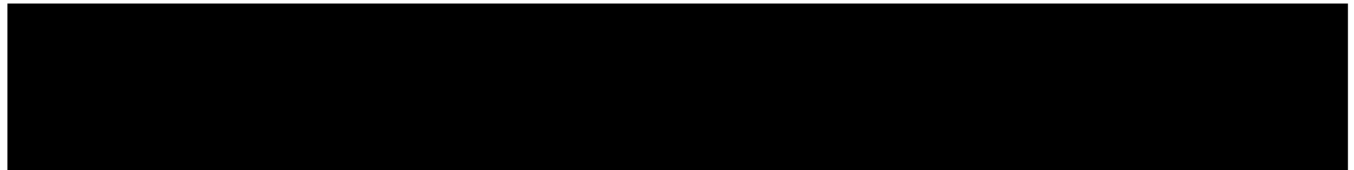
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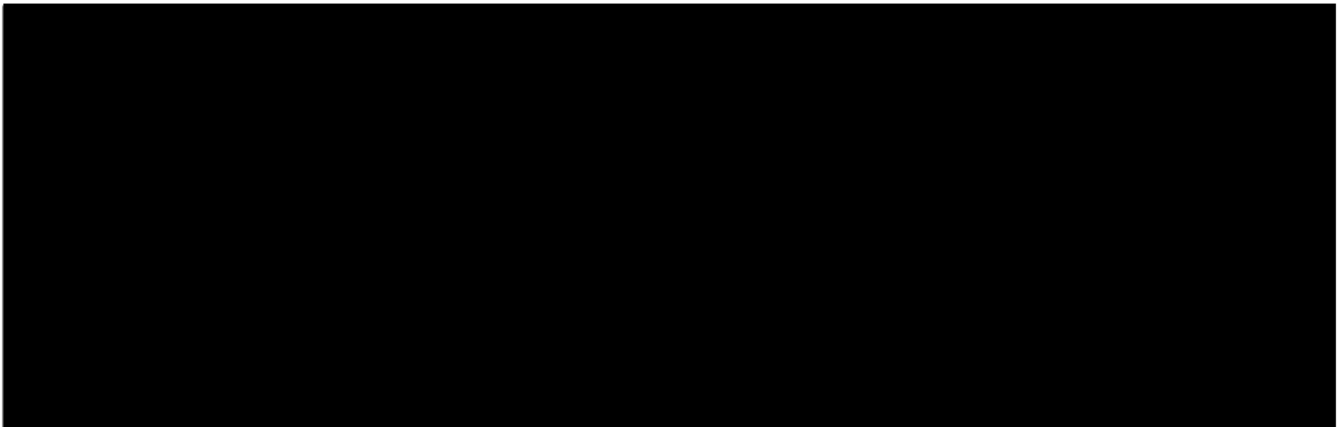
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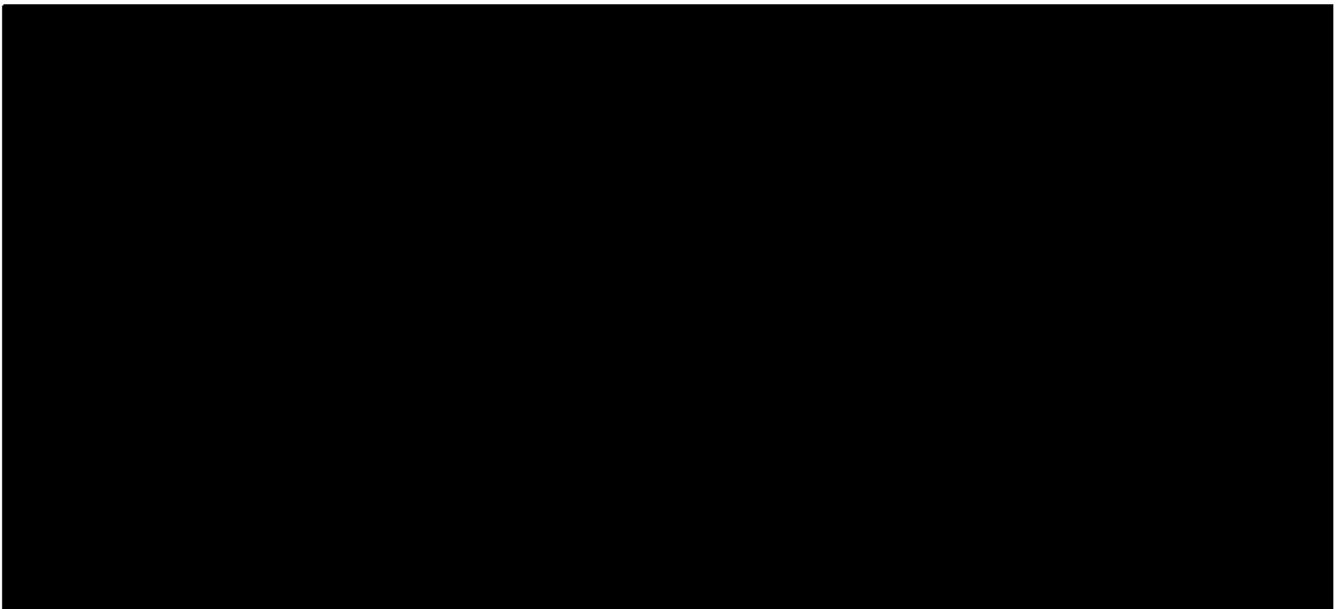
COUNSEL, Continued



SIGNIFICANT OBJECTIVES



RELEVANT CONTROLS



NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

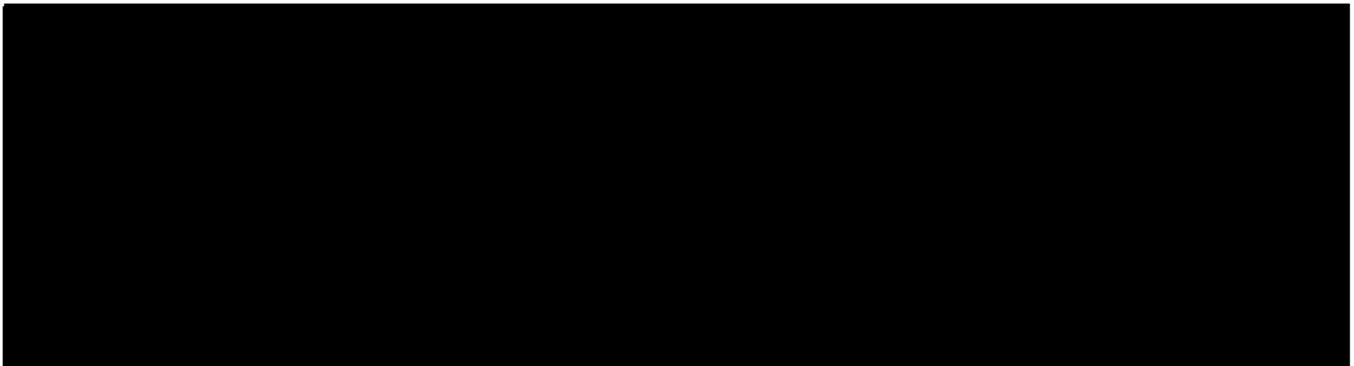
COUNSEL, Continued



SIGNIFICANT OBJECTIVE



RELEVANT CONTROLS



**NEW YORK STATE
EXECUTIVE CHAMBER**

Internal Control Report

August 1, 2004 through October 31, 2004

TOSKI, SCHAEFER & CO., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

555 INTERNATIONAL DRIVE

WILLIAMSVILLE, NEW YORK 14221

TELEPHONE (716) 634-0700

FAX (716) 634-0764

INDEPENDENT ACCOUNTANTS' REPORT

The Honorable George E. Pataki
Governor
New York State Executive Chamber:

We have examined management's assertion included in its representation letter dated December 6, 2004 that the New York State Executive Chamber's internal controls maintained during the period August 1, 2004 through October 31, 2004, is adequate to achieve the objectives of internal control as set forth in the "New York State Governmental Accountability Audit and Internal Control Act." The New York State Executive Chamber's management is responsible for maintaining effective internal controls. Our responsibility is to express an opinion on management's assertions based on our examination. The significant objectives and relevant internal controls are in the accompanying Appendix A.

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Because of inherent limitations in any internal control, misstatements due to errors or fraud may occur and not be detected. Also, projections of any evaluation of the internal control to future periods are subject to the risk that the internal control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

We understand that the New York State Executive Chamber considers the internal controls, referred to in the first paragraph of this report that achieve the objectives of internal controls in accordance with the "New York State Governmental Accountability, Audit and Internal Control Act," to be adequate for its purposes. In our opinion, based on this understanding and on our examination, management's assertion that the New York State Executive Chamber's internal controls maintained during the period August 1, 2004 through October 31, 2004 are adequate, in all material respects, to achieve the objectives of internal control as set forth in the "New York State Governmental Accountability, Audit and Internal Control Act" is fairly stated, in all material respects, based upon such criteria.

This report is intended for the information of the New York State Executive Chamber and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which is a matter of public record.

Toski, Schaefer & Co, P.C.

Williamsville, New York
December 6, 2004

NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

OFFICE OF THE SECRETARY
DEPUTY SECRETARY

SIGNIFICANT OBJECTIVES

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The problems, requests, initiatives, and activities of State agencies, public authorities, offices, commissions, boards, task forces etc. are promptly and accurately reported to the Executive Chamber.

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NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

OFFICE OF THE SECRETARY
OFFICE OF FEDERAL AFFAIRS

SIGNIFICANT OBJECTIVES

Federal legislation affecting New York State is monitored timely and accurately.

The Governor and other New York State personnel are advised of relevant Federal developments in a timely and accurate manner.

New York State interests communicated to the members and staff of the U.S. Congress and Washington agencies are timely, accurate and properly authorized.

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- All Policy Staff are closely monitored by the Director through frequent contact.
- Mail and publications received not individually addressed to staff are reviewed by the Director who then decides the appropriate staff to read the literature in detail. The literature is tagged with the assigned individual's name checked off on it.
- Numerous publications and other reports are reviewed by Policy Staff in order to remain informed on federal legislation.
- Written communications (memoranda and briefings) to the Governor and Executive Chamber staff prepared by Policy Staff, the purpose of which is to document developments of policies relating to federal and national issues that impact the State, are reviewed and approved by the Director or Deputy Director.
- Assignments received from the Governor are reviewed by the Director who delegates them to the appropriate staff.

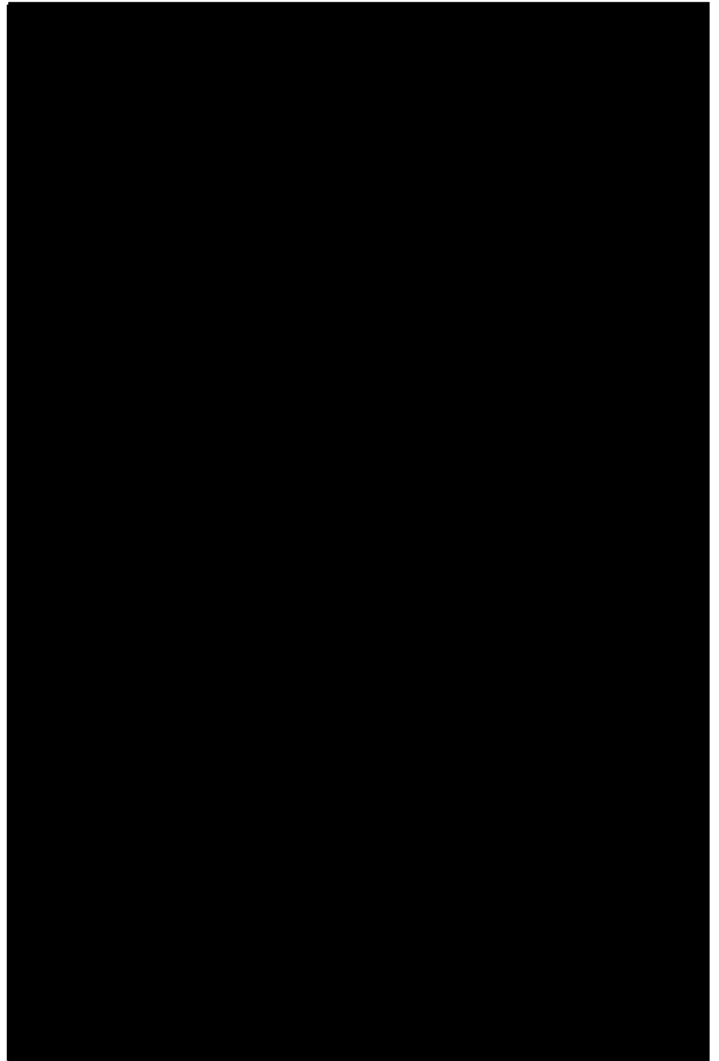
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NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS
COMPUTER SERVICES

SIGNIFICANT OBJECTIVES

Development, acquisition, and changes to programs of significant computer applications are authorized, tested, and approved prior to being placed into production.

RELEVANT CONTROLS



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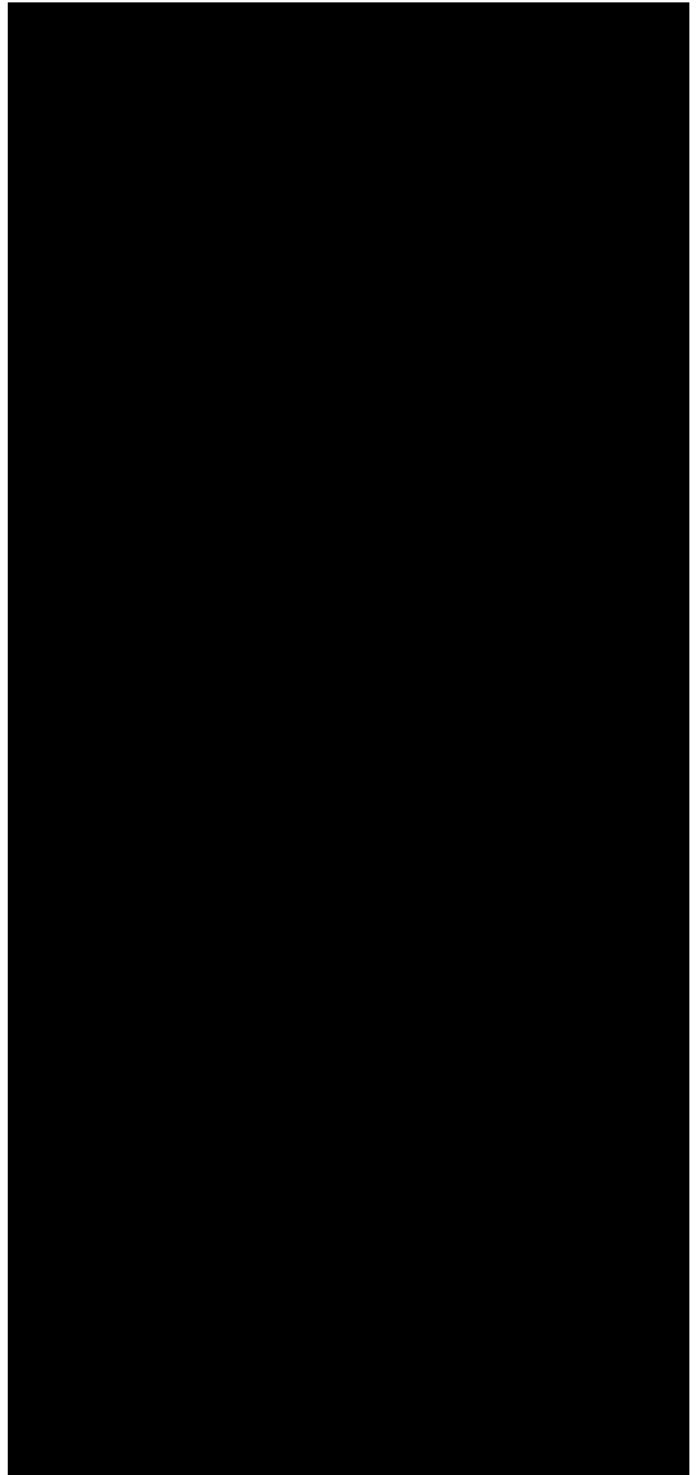
NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

COMPUTER SERVICES, Continued

SIGNIFICANT OBJECTIVES

Access to significant computer system data files is appropriately restricted to authorized users and programs.

RELEVANT CONTROLS

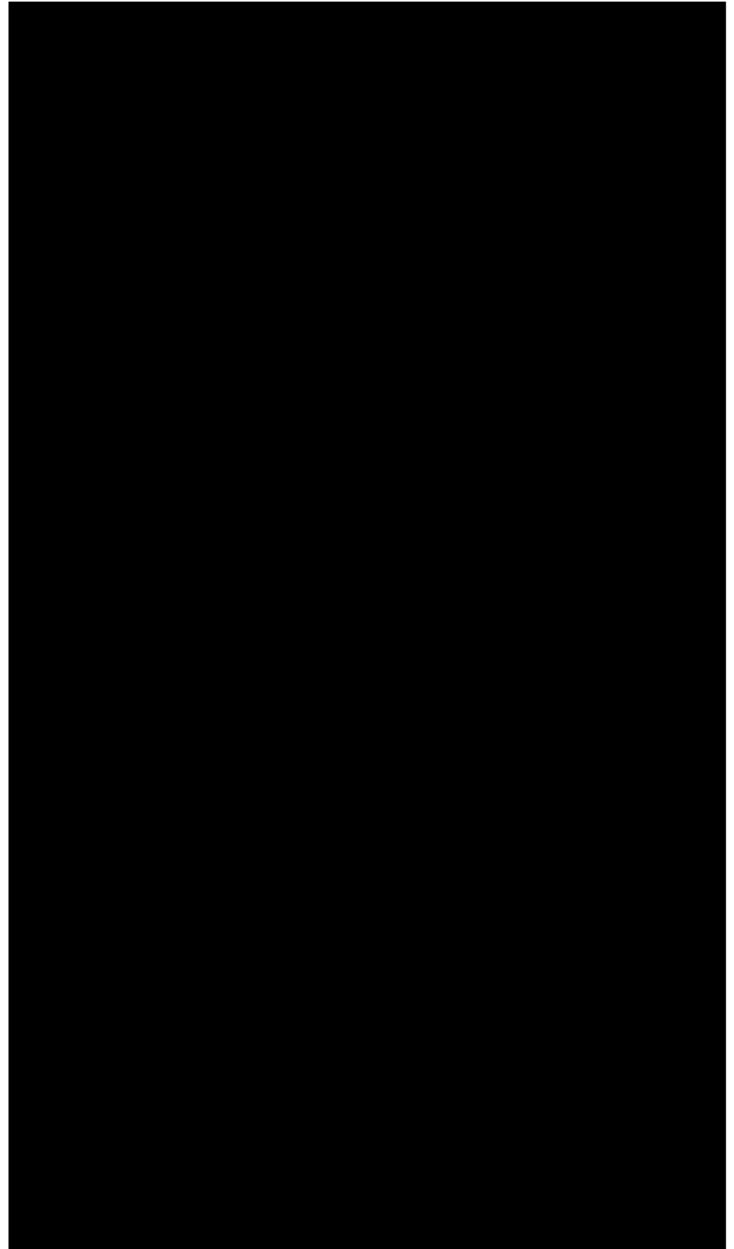


NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

COMPUTER SERVICES, Continued

SIGNIFICANT OBJECTIVES

RELEVANT CONTROLS



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NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

ADMINISTRATION

SIGNIFICANT OBJECTIVES

Goods (including capital items) or services are purchased with proper authorization and in compliance with legal requirements.

Goods (including capital items) or services received and related liabilities are recorded correctly as to fund, account, amount and period.

Travel taken and travel advances received by employees are properly authorized.

Cash disbursements are for goods and services are authorized and received.

Cash disbursements are recorded correctly as to fund, account, amount and period.

RELEVANT CONTROLS

Purchase Orders

- All memos requesting to purchase goods must be approved by the Administrative Assistant to the Governor (AAG).
- Current non-personal service balances are checked against the weekly expenditure report sent from the Office of the State Comptroller (OSC) to assure adequate funds are available.

Contracts

- The AAG will approve the appropriateness and budgetary aspects of the contract.
- All contracts must be stamped with the Attorney General and State Comptroller's approval.
- For contracts greater than \$15,000, either a Request for Proposal (RFP), bid materials or sole source justification of a selected contractor will be completed and maintained on file. Proposals expected to meet or exceed \$15,000 are published in the Statewide Contract Reporter.

Standard Vouchers

- Invoice, purchase order and receiver are matched.
- Vouchers are reviewed and signed by the AAG, or other authorized staff listed on the Authorized Signatures List (form AC852), for proper coding, supporting documentation, clerical accuracy of invoice and completed merchandise received block.
- The OSC Warrant Listing is compared to the voucher list run from a microcomputer for agreement of number of vouchers processed and dollar amount processed.

NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

ADMINISTRATION, Continued

SIGNIFICANT OBJECTIVES

RELEVANT CONTROLS

Journal Vouchers

- Journal vouchers, the purpose of which is to authorize the transfer of monies or correct processing/recording errors, are approved by the AAG.

Travel

- Bank reconciliations are prepared monthly for the travel and petty cash checking accounts. The reconciliation is performed by a person independent of the check writing function.
- Travel is approved by the traveler's supervisor.
- Travel advances must be approved by the AAG or employee's supervisor.
- The AAG, or authorized personnel listed on the Authorized Signatures List (Form AC852), sign the travel voucher after reviewing proper completion of voucher, appropriate reason for travel, supervisor's signature and correct coding.
- Travel advances are disbursed from a travel account upon AAG or employee's supervisor approval maintained by Division of the Budget. A special charge voucher is used to replenish this account.

Petty Cash

- Special charge vouchers, used to replenish the travel and petty cash checking accounts are signed by the AAG, or authorized personnel listed on the Authorized Signatures List (Form AC852).
- A computer run of all invoices paid is attached to the Special Charge voucher and sent to OSC.

NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

ADMINISTRATION, Continued

SIGNIFICANT OBJECTIVES

RELEVANT CONTROLS

Reconciliations

- The Payee by List Report (VOU065) received from OSC, which lists each voucher paid, is agreed to each voucher. A check mark is placed next to each voucher on the Payee by List Report to indicate this has been done.
- Amounts per the Report of Changes by Other Agencies returned from OSC which states the amounts withdrawn from the Executive Chamber's fund through journal vouchers is agreed to each journal voucher.
- Amounts per the contract listing returned from OSC stating amounts encumbered for contracts are agreed to the contract log.

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NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

APPOINTMENTS OFFICE

SIGNIFICANT OBJECTIVES

Key persons reporting to the Governor on policy and procedure matters have appropriate levels of experience, education, and expertise.

Appointed positions are filled with properly qualified individuals.

Appointees requiring Senate confirmation are properly and timely nominated and presented before the Senate.

Candidates for appointment to State and Judicial office positions are evaluated and interviewed and appointment decisions are properly approved.

The documentation of appointments is properly secured.

RELEVANT CONTROLS

Appointments Office

- Budget Director Approval (BDA) forms, which provide the authority to establish the individual on the payroll, are signed by the Division of the Budget, the agency, and the Appointments Secretary or Deputy Appointments Officer as required by the Division of the Budget. BDA forms for appointments by the Racing and Wagering Board follow a modified format.
- An approval memorandum, prepared by the Assistant Appointments Officer for each BDA, is approved and signed by the Appointments Secretary or Deputy Appointments Officer, unless otherwise approved by the Governor for all appointments requiring a BDA.
- Each nominee for a Governor Direct or Senate Confirmation appointment is required to sign a Resume Verification Form.
- The entire file of nominees for Governor Direct or Senate Confirmation appointments, including (if relevant) stamped Appointments Processing Form (APO), resume, approval memorandum and appointment letter, etc., is reviewed and approved by the Assistant Appointments Officer, Office Assistant, Deputy Appointments Officer and/or Appointments Secretary. In the case of a Commissioner's appointment, which is initiated by the Governor, the approval memorandum is not required.

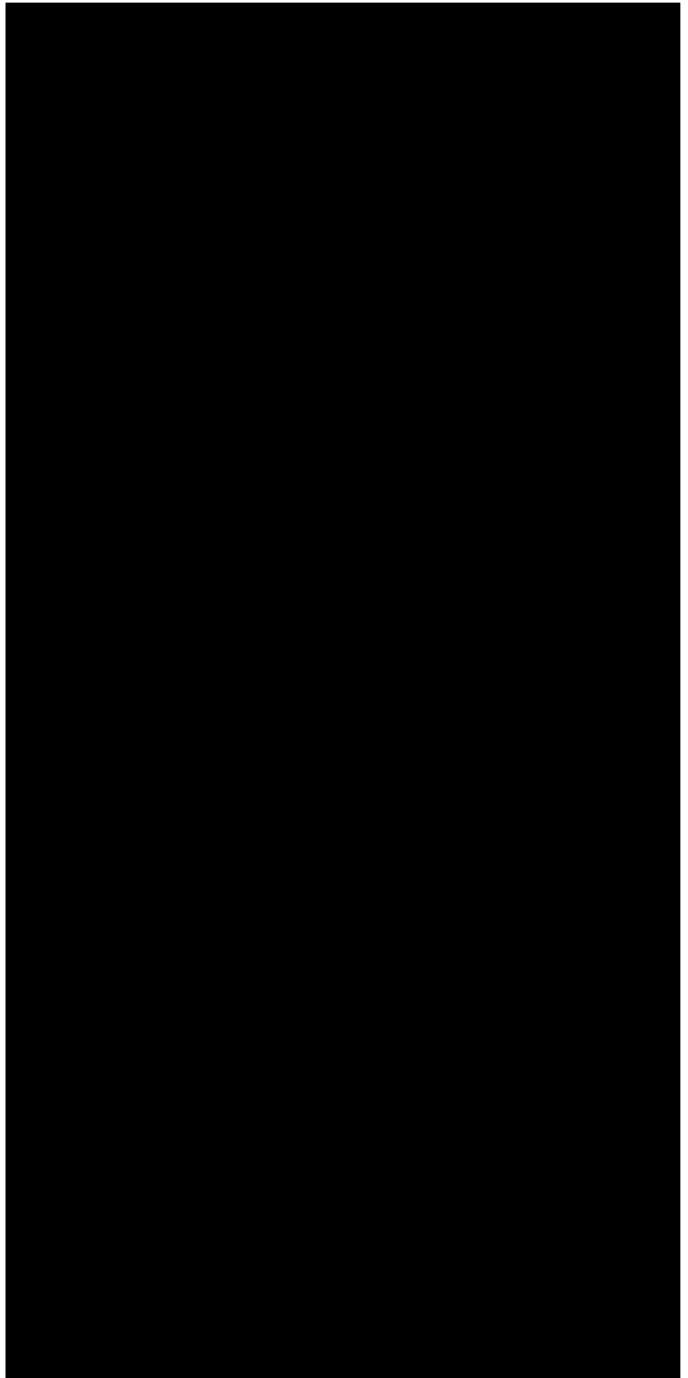
NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

APPOINTMENTS OFFICE, Continued

SIGNIFICANT OBJECTIVES

RELEVANT CONTROLS

Counsel's Office



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NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

OFFICE OF COMMUNICATIONS
PRESS OFFICE

SIGNIFICANT OBJECTIVES

Press releases and responses to press inquiries are accurate and properly authorized.

RELEVANT CONTROLS

- Draft press releases are reviewed and/or approved by the:
 - Press Secretary or other supervisory personnel
 - Program Staff (if draft pertains to program issue)
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 - Appointments Office (if draft pertains to announcing appointments)
 - Division of the Budget (if draft pertains to a Budget Bill)
 - Governor
- The Director of Communications and the Press Secretary closely monitor Press Officers responding to press inquiries.

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NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

OFFICE OF COMMUNICATIONS
STATE OF THE STATE

SIGNIFICANT OBJECTIVES

The State of the State Message is developed accurately and delivered in a timely manner to the Legislature.

RELEVANT CONTROLS

- A schedule is prepared by the Director of Communications outlining all due dates to assure timely preparation of the Message.
- Drafts are reviewed and approved by Senior Staff and final review and approval is made by the Governor.
- The Governor signs two original versions of the Message and two booklets in which the Message has been printed.
- Letters to the President of the Senate (the Lieutenant Governor), the Temporary President of the Senate and the Speaker of the Assembly requesting an opportunity to appear before them on Joint Session to deliver the State of the State Message are signed by the Governor.

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NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

OFFICE OF COMMUNICATIONS
SCHEDULING

SIGNIFICANT OBJECTIVES

Invitations received by the Governor are tabulated, reviewed and replied to timely.

Governor events are timely scheduled and properly prepared for.

RELEVANT CONTROLS

- The Deputy Director of Scheduling reviews each invitation and documents a recommendation on the Invitation Cover Sheet.
- Acceptance letters, regret letters, regret with message letters, regret with representative letters, etc., are reviewed and signed by the Director of Scheduling.
- Invitations which the Deputy Director of Scheduling cannot conclude on are sent to the appropriate staff with an SPS (Scheduling Process Sheet, request for opinion). The staff makes the appropriate recommendation and documents it on the SPS.
- SPSs are monitored by the secretary to the Director of Scheduling. The secretary reviews the open SPS tickler file and pulls all due SPSs. If a response has not been received, the person whose opinion is being sought is contacted by the Assistant to the Director (7 day limit for responding to an SPS).
- Invitations entered into the scheduling process, and which have received all appropriate SPSs, are reviewed and regretted or accepted by the Director of Scheduling.

Scheduling/Briefing

- The Governor approves all schedule commitments.
- Projected weekly schedules are approved by the Governor.

NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

OFFICE OF COMMUNICATIONS
SCHEDULING, Continued

SIGNIFICANT OBJECTIVES

RELEVANT CONTROLS

- The Director of Scheduling communicates daily with the Governor and/or his Travel Aide by memoranda, phone, electronically, or meeting to brief him of his upcoming events.
- After an event is placed on the long-term schedule, the Briefer is informed.
- The Briefer has meetings with the Director of Scheduling and/or the Deputy Director of Scheduling to review the logistics of the event, the Governor's role at the event, and the substantive or policy related aspects of the event.
- The Briefer requests the needed information and materials for the Governor's event and the accompanying due dates by calling the office or agency where the information can be obtained.
- The Briefer gathers additional information regarding the event. The event details are summarized and copies are distributed to the appropriate individuals.
- An event briefing, the purpose of which is to provide the Governor with all logistical information related to participation at an event, is provided to the Governor.
- Regional briefings, prepared if an event is scheduled to be held outside the Governor's Albany or New York City Office or Executive Mansion or as otherwise needed, are provided to the Governor to brief him on regional information.

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NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

**OFFICE OF COMMUNICATIONS
CORRESPONDENCE**

SIGNIFICANT OBJECTIVES

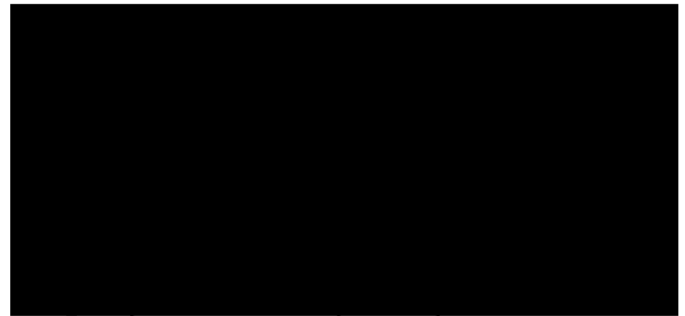
Constituent and policy/program correspondence received by the Governor is read, reviewed, and properly sorted.

Responses made to constituent and policy / program correspondence are properly authorized and issued timely.

Executive Chamber files are properly organized and secured.

Executive Chamber files are disposed of only with proper authorization.

RELEVANT CONTROLS



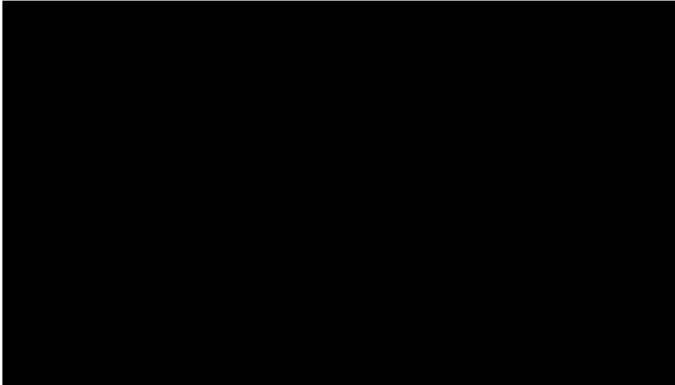
- Routine correspondence is computer logged through the Correspondence Tracking System where computer records are maintained until correspondence has been answered or action completed on correspondence.
- Computer generated follow-up notices are sent monthly to the individual responsible for drafting the response.
- Final responses are sent to the appropriate program person for approval of form and content. Responses machine signed by the Governor are approved by the Secretary to the Governor. In some instances the Counsel to the Governor, Deputy Secretary, and the Senior Executive Assistant to the Governor authorizes the application of the Governor's signature.
- Files are indexed by Correspondence Tracking number for constituent and program/policy mail.
- The files are locked up every night.
- The GCO and responsible units follow procedures established and authorized by the State Education Department in disposing of subject files.

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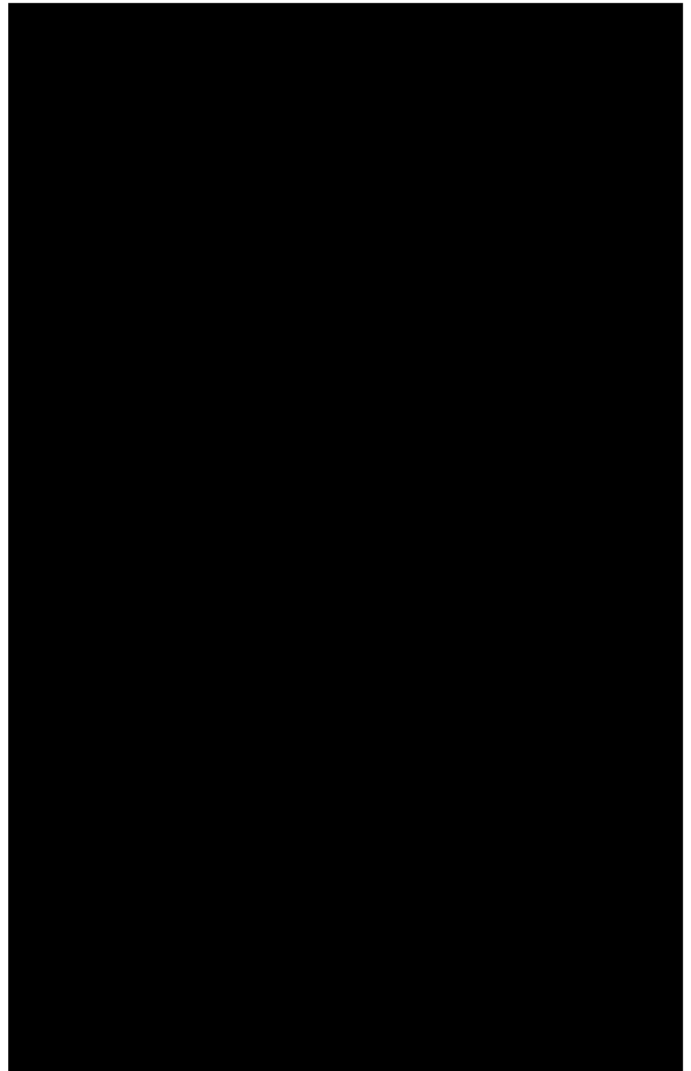
NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

COUNSEL

SIGNIFICANT OBJECTIVES

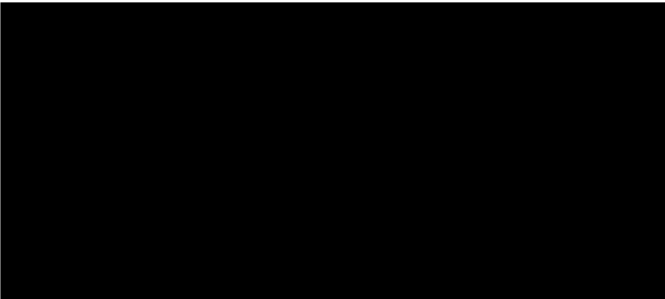


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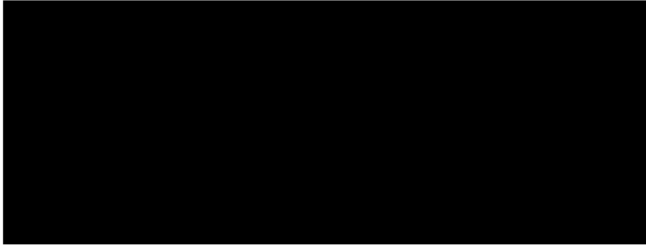


NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS
COUNSEL, Continued

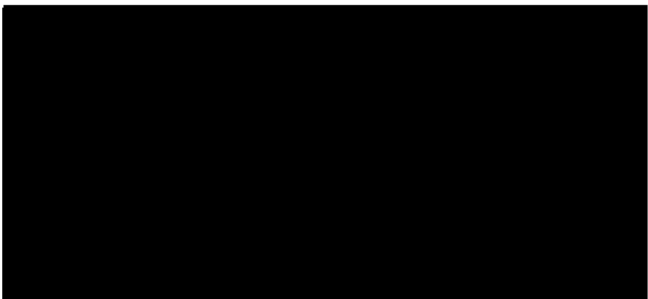
SIGNIFICANT OBJECTIVES



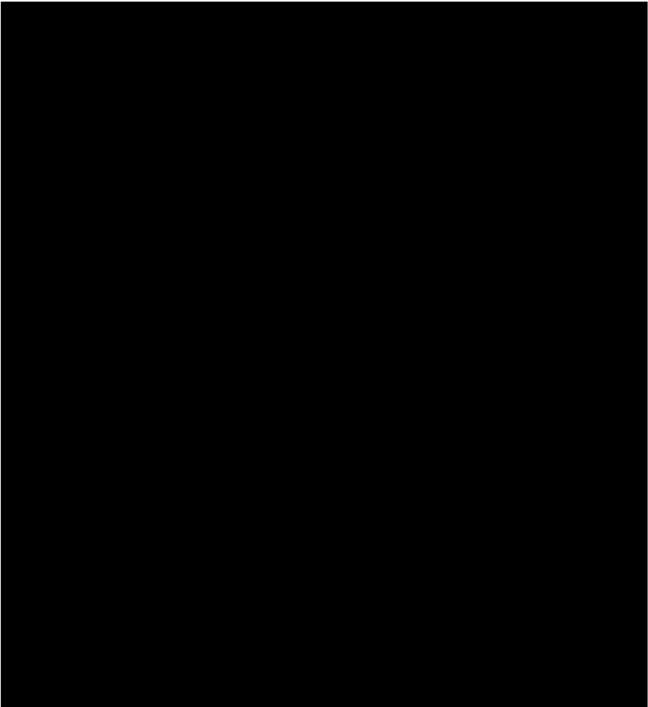
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RELEVANT CONTROLS



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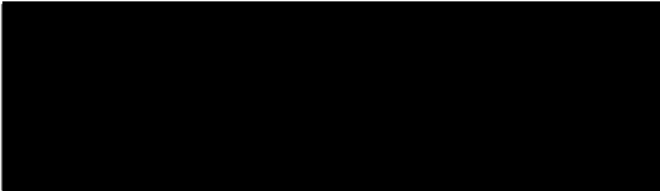
NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

COUNSEL, Continued

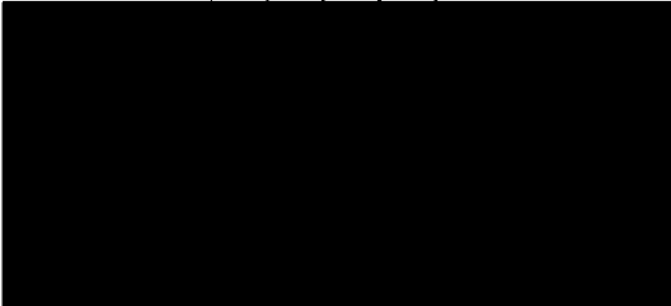
SIGNIFICANT OBJECTIVES

RELEVANT CONTROLS

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NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

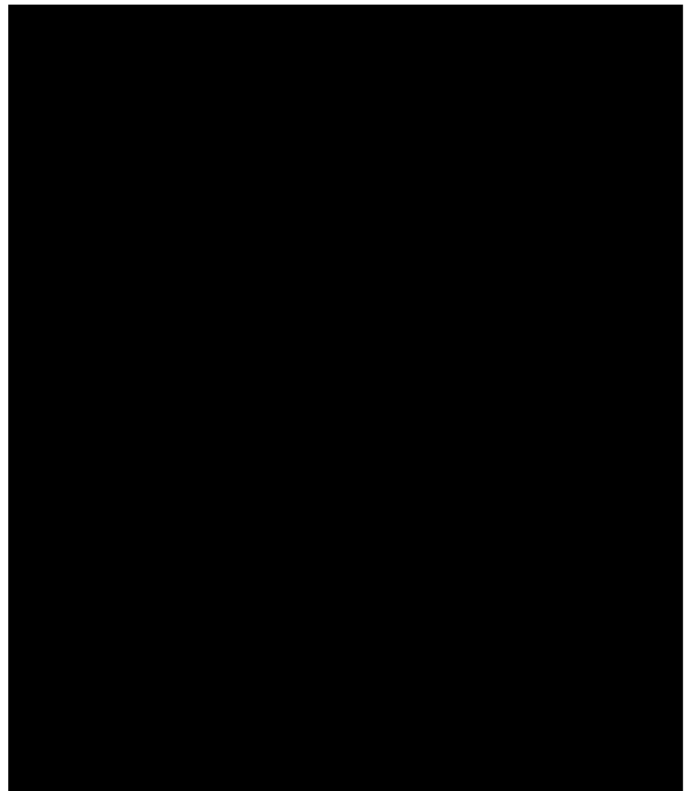
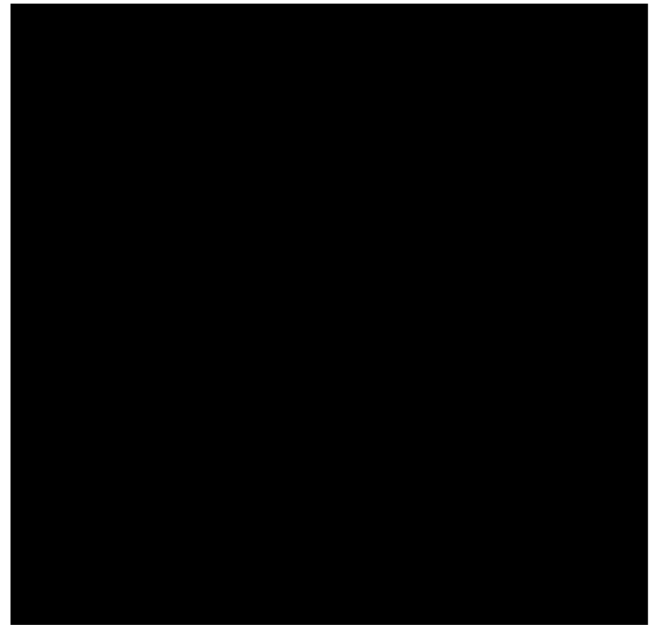
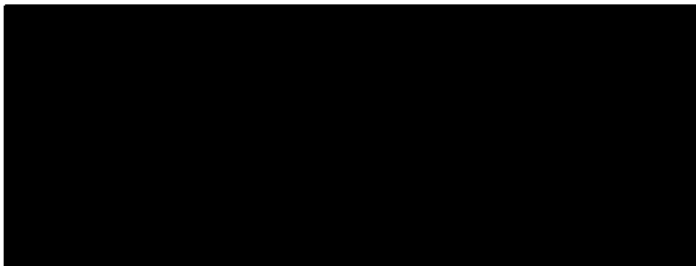
COUNSEL, Continued

SIGNIFICANT OBJECTIVES

RELEVANT CONTROLS

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NEW YORK STATE EXECUTIVE CHAMBER SIGNIFICANT OBJECTIVES AND
RELEVANT INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

COUNSEL, Continued

SIGNIFICANT OBJECTIVES

RELEVANT CONTROLS

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