Appendix 2: CUNY Support for Planning, Budgeting and Assessment

CUNY Overview

CUNY is the nation's largest urban public university and the leading educational institution serving the New York Metropolitan area. CUNY's integrated system of community, senior, graduate, professional and continuing education supported by research centers, institutes and consortia are spread across all five boroughs with 24 distinct institutions and comprised of over 295 buildings. The organization is supported by various auxiliary enterprises, most notably the Research Foundation and Construction Fund. The University student population is roughly 270,000 and the employee base is almost 40,000. Then annual budget is approximately $3.03 billion.

The City University of New York system operates under a single Chancellor and the Board of Trustees. The members of the Board are elected on six year terms. The Board exercises the final authority in government of the University within the limits of the Constitution, the laws of the State of New York, and the laws of the United States. The Board delegates to the President of the University, and through him to the appropriate administrative officers, general authority and responsibility to carry out the policies and directions of the Board. The Chancellor, in concert with the Board, appoints President's for each College. The Presidents in turn, are responsible for the operation of each of their respective campuses within the policies, procedures and operational guidelines established by the Board and the Chancellor.

CUNY supports the functioning of the various administrative and programmatic areas of each college and provides oversight for various initiatives, through formal communities and committees, self-assessments, audits and reviews across the University. In addition, BCC has developed their own methodology to support this effort.

Performance Management Process (PMP)

The PMP process is used to formalize the key objective and assess the performance of across all the Colleges. The Chancellor utilizes the PMP results and feedback from the Central Office Executive Staff to assess the effectiveness of the various colleges and when allocating resources.

Across the CUNY System, performance expectations are clearly aligned to organizational objectives and defined in a Performance Management Process PMP which sets improvement goals in a vast array of indicators. Performance is tracked and reported on by the Office of Institutional Research and Assessment and the Chancellor uses this information to assess the performance across the University. The Central Office staff also reports on the various colleges administrative functions as part of the Chancellor's annual review. This assessment evaluates each colleges effectives related to budget, procurement, financial aid administration, and investments. These factors are utilized by the Chief Audit Executive of the University when developing the annual audit plan. These factors are also utilized by the Central Budget office when determining funding allocations.

Annual CUNY Assessment Tools

Annually control self-assessment surveys are administered through-out the University and an analysis of the responses is performed by each College and by Central Office. Two key assessment tools are the NYC Comptroller Directive 1 Internal Control Review, which is based on COSO, and the IT attestation reviews, which are conducted twice a year). The College is also subject to and participates

in various internal compliance reviews including procurement, financial aid, environmental health and safety, Title IX, Clery Act Compliance, Integrity, and Diversity program compliance. These reviews consist of self-certification administered by the Central Office, supported by rotational onsite validations, both scheduled and unplanned. Most rotational cycles consist of 3-5 colleges on a corresponding 5 to 8 year oversight rotational cycle. The University also engages an outside auditor who is charged with assessment and sampling and this process results in an annual management letter of recommended improvements. Collectively, these assessments form the basis of an annual risk assessment, internal control certification, financial integrity statement and a fraud prevention review. These assessments, combined with information obtained from program reviews, audits, monitoring industry trends and standards, and monitoring open recommendations peer best practices are evaluated to identify the top areas for audit, testing, program review, training, project initiation and funding. These areas are also reviewed to identify opportunities for external partnerships. CUNY also participates in the NYC Mayor's Management Report which tracks performance indicators across the various City Agencies. (See MMR)

The Chancellor, along with the Executive Staff, Management, and the Board of Trustees, have facilitated the establishment of an effective and robust internal control framework and have demonstrated a continuing commitment to organizational excellence and transparency. The Chancellor and senior staff provide leadership and foster an ethical environment and promote community service ideals. The Administrative Council, Business Management Council and the central internal audit function monitors the overall effectiveness of the framework.

CUNY Support

Annually, the Office of the Vice Chancellor for Budget and Finance sponsors various conferences, training summits, workshops and teambuilding events. Three conferences in particular are the hallmark for fiscal competence and excellence: the Financial Management Conference which is held each fall and the Finance Officers Forum which is held each spring and the Internal Control Officers forum which is held annually. These full-day conferences are attended by several hundred CUNY accounting and professional staff and related entity employees and they focus on core competencies, professional development, and information exchange among finance professionals throughout the University. The Office of the Controller also hosts an annual year end close and accounting standards training series in addition to ad-hoc programs as needs are identified.

The University has established a Risk Management and Business Continuity Council to obtain input and feedback on risk management issues from each of The City University of New York campuses. The Council helps integrate risk management and business continuity throughout the CUNY system and is composed of designees from each campus and other members of CUNY administration who share risk management and business continuity responsibilities throughout the University. The CUNY risk management program addresses a number of key risks including: emergency response plans, training programs, hurricane preparedness, business continuity, accident prevention, and regulatory compliance.