

Item #	Area	Source	Risk Driver	Category	Goal	Risk	Existing Controls (if any)	Desired Controls
1	ACADAFF	ACADVP	Financial	Acad & Admin Systems	100% faculty participation in attendance reporting for Title IV	Loss of federal financial aid	Student census taken on designated date.	Improved communication to faculty about critical need to comply with requirement.
2	ACADAFF	ACADVP	Operational	Facilities, Health & Safety Issues	Instructional facilities conducive to teaching and learning	Poor HVAC: health problems; uncomfortable		TBD
3	ACADAFF	ACADVP	Strategic	Acad & Admin Systems	Current Technology and equipment to support academic programs	Outdated equipment and technology negatively impacts graduates' placement and acceptance to graduate school	Ad hoc equipment replacement subject to annual funding	Cyclical Budget equipment upgrade and replacement; mandatory funding of maintenance agreements for major equipment installations (e.g., SEM)
4	ACADAFF	ACADVP	Strategic	Acad & Admin Systems	Timely processing of transfer credit	Recruitment, retention, customer service	Manual input of equivalencies not currently in database	Sufficient staffing to complete historical database; automated option; technical support to resolve transfer engine problem.
5	ACADAFF	ACADVP	Strategic	Acad/Student Life Concerns	Recruitment and retention of excellent faculty	Tenure track faculty core due to ERIP; institutional history; connection to Alumni		Improved process for recruitment and retention.
6	ACADAFF	ASSTVP	Compliance	Facilities, Health & Safety Issues	Compliance with ADA regulations	Legal action due to lack of accessibility.	Adapting existing facilities to comply with ADA regulations	Apply Universal design concepts for all new construction.
7	ACADAFF	ASSTVP	Operational	Acad & Admin Systems	Systems and resources to support and respond to functional area requirements	Lack of information support for students and faculty	Ad hoc access to IT support staff	Training for functional staff required to perform decentralized tasks previously assigned to MIS.
8	ACADAFF	DCE	Compliance	Acad & Admin Systems	Responsive servicing of needs for disabled students on an as needed basis	Federal regulations to serve all prevents the College from being able to adequately anticipate Budget requirements	Segmentation of Budget for interpreters, note takers between day and DCE Budgets	Centralized Budgeting system
9	ACADAFF	DCE	Operational	Acad & Admin Systems	A Budgeting model for the Day division that is not dependent upon DCE revenue	Fluctuations in state support have impact on DCE Budget		
10	ACADAFF	DCE	Operational	Financial	Accurate revenue reporting for DGCE	Budgeting process complicated	Manual reconciliation	Restructure revenue allocation hierarchy to be more representative of DGCE operations.
11	ACADAFF	DCE	Strategic	Acad & Admin Systems	Competitive position in distance learning	SSC's technology infrastructure limits the ability to participate in consortium obligations (e.g., "E-Learning Network")		Sufficient financial and human resources to support needs.
12	ACADAFF	DCE	Strategic	Acad & Admin Systems	Customer service	Continuing problems add complexity and frustration to customers' experience.	PeopleSoft Advisory Committee involvement in prioritizing the MIS task list	More extensive testing of "patches & fixes" by users prior to migration into production environment; structured design for testing.

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13	ACADAFF	DCE	Strategic	Acad/Student Life Concerns	Competitive position in corporate education sector	Corporate education is sensitive to the economy	Monitoring of market in order to shift focus to growth areas (e.g., online learning)	Formal market research; trial programs; increased outreach. All require additional funding resources.
14	ACADAFF	DCE	Strategic	Acad/Student Life Concerns	Competitive edge in recruitment and retention of adult learners	When adults experience difficulties in getting services at one provider, they will go to another.	Surveys are administered to new students, non-retiring students	A formalized means for sharing feedback from student satisfaction surveys with the areas which respondents cite.
15	ACADAFF	DCE	Strategic	Acad/Student Life Concerns	Recruit a diverse, quality adjunct faculty with "real world" experience	Academic programs not as attractive to students.		Consistent recruitment strategy and advertising plan.
16	ACADAFF	DCE	Strategic	Acad/Student Life Concerns	Retain a diverse, quality adjunct faculty with "real world" experience	Lack of programs and services for adjunct faculty inhibits retention of new faculty		Creation of a faculty development program for adjunct faculty.
17	ACADAFF	DCE	Strategic	Facilities, Health & Safety Issues	Competitive position in adult learning	Classroom appearance, furnishing and environmental conditions often drive adult learners' choice of providers		Organized program of assessing and upgrading the appearance, furnishing, lighting and climate control of general purpose classrooms to a level consistent with adult learner expectation.
18	ACADAFF	GRAD	Operational	Acad & Admin Systems	Quality services for faculty and students	Technological infrastructure inhibits ability to provide adequate resources for instruction, research and administration		Sufficient financial and human resources to support needs.
19	ACADAFF	GRAD	Operational	Acad & Admin Systems	Streamline administrative functions	Remaining manual, "paper/pencil" processes (e.g., hiring) are cumbersome and time consuming		
20	ACADAFF	GRAD	Operational	Acad/Student Life Concerns	Staff morale and productivity	Effect of ERIP on the College - layering of additional work in remaining individuals. Effect of PeopleSoft problems on staff - burnout	Periodic training.	Additional training and ease of access to training materials.
21	ACADAFF	GRAD	Operational	Acad/Student Life Concerns	Sufficient Budgetary resources to support and grow the Graduate School	Dependence of day school on graduate school depletes resources and jeopardizes programs	Formula allocation of revenue from graduate school to operating Budget.	Increased revenue to operating Budget to reduce dependency.
22	ACADAFF	GRAD	Strategic	Acad & Admin Systems	A planning process that is tied to Budgeting	Lost opportunities to Budget strategically		A Budgeting cycle that accommodates two-year planning.
23	ACADAFF	GRAD	Strategic	Acad/Student Life Concerns	Maintain a competitive edge with area graduate schools and their programs	Loss of students; loss of revenue		Continual planning to develop cutting-edge graduate programs.
24	ACADAFF	GRAD	Strategic	Acad/Student Life Concerns	Recruit and retain graduate students	Recent fee increases could result in lower enrollment		Continued improvement of services and communication.

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25	ACADAFF	IR	Operational	Financial	Day, evening, full-time and part-time enrollment goals as determined by the College for AY02-03	As enrollment drives revenues to a significant degree and our expenditure Budgets are predicated upon anticipated revenue, the primary risk is that we will not reach our enrollment goals. As a result we will not collect the anticipated revenue and will either incur an operating deficit for the year or be required to decrease expenditure Budgets during the year.	The fundamental control to mitigate this risk is the utilization of proven and acceptable methodologies to estimate enrollment trends based upon quantitative variables. Since these projections were centralized in FY2000 and quantitative estimating techniques used we have not over projected and the end results have been within 1% to 2% of the projection.	Appropriate estimating methodologies and continuous review and adjustments as required: in place and working.
26	ACADAFF	LIBRAR	Operational	Acad/Student Life Concerns	Sufficient library resources to support academic programs	Accreditation, retention, student success	Library network affiliations; interim accreditation report due 03-04	ERM restoration; CAN advisory activity.
27	ACADAFF	SOAS	Financial	Acad/Student Life Concerns	Management/monitoring of deadlines for renewal of funding applications	Lost opportunities	Grants Office	Better informational flow between funding sources <-> grants office <-> academic departments.
28	ACADAFF	SOAS	Operational	Acad & Admin Systems	Reduce lost instructional time due to technology and/or software problems	Class time, student success	Centralized IT support help desk	Dedicated IT support for Academic Computing.
29	ACADAFF	SOAS	Operational	Acad & Admin Systems	Timely access to useful, accurate information	Retention of students and faculty		Increased support to fix PeopleSoft.
30	ACADAFF	SOAS	Operational	Acad & Admin Systems	Responsive and inclusive Budget development and implementation structure	Prioritization of funding	Resource Allocation Committee	Reasonable timetable and implementation plan.
31	ACADAFF	SOAS	Operational	Acad/Student Life Concerns	Archiving of institutional history post ERIP	Decision-making		Maintain exit interview process.
32	ACADAFF	SOAS	Operational	Acad/Student Life Concerns	Ability to measure academic success/achievement	Unclear expectation at state level for measure of academic success/achievement		Internal structure committed to delivering clear external expectations.
33	ACADAFF	SOAS	Operational	Acad/Student Life Concerns	Budget to support academic program addition and expansion	Shifting of fixed resources		Required Budget proposal to accompany all course and program proposals submitted to governance.
34	ACADAFF	SOAS	Operational	Facilities, Health & Safety Issues	Reduce lost instructional time due to equipment and/or power failure	Class time, student success	Crisis management	Preventive maintenance programs; maintain funding reserve for emergencies.
35	ACADAFF	SOAS	Strategic	Acad/Student Life Concerns	Consistent support of professional development and scholarly/creative activity	Faculty recruitment and retention; accreditation	3 year contract	Better predictability from one contract to the next.
36	ACADAFF	SOAS	Strategic	Acad/Student Life Concerns	Process to guide planning and accreditation decisions			Program development tied to resources
37	ACADAFF	SOAS	Strategic	Acad/Student Life Concerns	Diverse faculty and staff	Failure to meet academic goals of responsible membership in a pluralistic society		Continual outreach.

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38	ACADAFF	SOBU	Compliance	Acad/Student Life Concerns	Obtain AACSB Accreditation	Recruitment, retention, graduates acceptance to grad school, faculty draw, transferability of courses		Rescue the "positive" outcomes of the process. Benchmarking, assessment, continuous improvement, professional development.
39	ACADAFF	SOBU	Compliance	Facilities, Health & Safety Issues	Eliminate fumes in facility offices above South Campus cafeteria	Respiratory problems; loss of instructional time		TBD
40	ACADAFF	SOBU	Operational	Acad/Student Life Concerns	Efficient scheduling, staffing and Budget planning	Customer service; efficient scheduling; last minute decision re staffing and course cancellation		Increased flexibility.
41	ACADAFF	SOBU	Strategic	Acad & Admin Systems	Facilitate transfer student enrollment	Recruitment and retention		Systems support for completing and validating transfer credit database.
42	ACADAFF	SOBU	Strategic	Acad/Student Life Concerns	Coordination of internships college-wide	Students and business have difficulty finding the right contacts. There is no database of prior placements of interns.		Improved services and commitment to maximize outreach to business and alumni community.
43	ACADAFF	SOHS	Compliance	Facilities, Health & Safety Issues	Upper south campus not accessible	Health/safety; legal action	Adapting existing facilities to comply with ADA regulations	
44	ACADAFF	SOHS	Compliance	Facilities, Health & Safety Issues	Sullivan bldg. elevator inadequate	Legal action due to lack of accessibility.	New accessible elevator	Retrofit motor and controls for better reliability.
45	ACADAFF	SOHS	Compliance	Facilities, Health & Safety Issues	Elimination of needle stick injuries	Health/safety; legal action	Training	
46	ACADAFF	SOHS	Compliance	Facilities, Health & Safety Issues	Elimination of Mercury spills from old equipment (BP and thermometer)	Health/safety; legal action	Scheduled hazardous waste disposal pickups	Identify locations where hazard exists and eliminate sources where possible.
47	ACADAFF	SOHS	Operational	Facilities, Health & Safety Issues	Fair and adequate allocation of space for instruction	Retention of students and faculty		Continuing review of space allocation as changes occur.
48	ADMFIN	AP	Financial	Financial	MMARS Appropriation to P/S Reconciliation	Inaccurate representation of financial activity that could effect Financial Statement presentation	All SSC funds which capture activity which record the utilization of state Appropriated funds are reconciled monthly by fund and account to MMARS state Appropriations and Accounts using NGS207A reports and reporting data extracted from the Commonwealth Information Warehouse against the SSC General Ledger balances to assure the 2 systems are in balance. (Financial Services Internal Control Policies & Procedures Manual Sect. 4)	

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49	ADMFIN	AP	Financial	Financial	Proper recording of Wire Transfers	Inaccurate Accounting; Fraud	Maintain supporting documentation for initiating transfer including: - record of obligation necessitating transfer - letters of instruction - recipient - destination account # - destination institution routing number - originating account # - origination institution routing number - reference information - amount - dates - SSC and/or bank parties initiating the transfer	
50	ADMFIN	AP	Financial	Financial	Verification of Successful/Unsuccessful Wire Transfer	Inaccurate Accounting; Fraud	Bank returns a detailed hard copy record of the Transfer via mail which includes SSC party who gave final instructions to execute the transfer	
51	ADMFIN	AP	Financial	Financial	Maintain records of Wire Transfer	Inaccurate Accounting; Fraud	Accounts Payable maintains chronological file of wire transfers including support documentation and verification of execution received from bank.	
52	ADMFIN	AP	Financial	Financial	Archiving Wire Transfers	Inaccurate Accounting; Fraud	Bank maintains records of Wire Transfers for appx. 7 years.	
53	ADMFIN	AP	Operational	Financial	Minimize the amount of "unclaimed/uncashed checks".	Intended payees do not receive the monies owed to them.	Routine letters sent to payees of checks outstanding for over 60 days per o/s/ check procedures.	
54	ADMFIN	AP	Operational	Financial	To void checks issued in error by following established "check voiding" procedures.	Returned checks would not be voided in the system, expenditures would be overstated and the Budget would be understated.	Checks are voided in the system following an established procedure and Budget checks are done to assure Budget being returned to the appropriate Chartfield. (Financial Services Internal Control Policies & Procedures Manual Sect. 4)	
55	ADMFIN	AP	Operational	Financial	Provide sound control over vendor payment and check issuance	Fraud and/or theft	Vendor payment Policies and Procedures	
56	ADMFIN	AP	Operational	Financial	To prevent lost/stolen checks from being cashed by following established "stop payment" procedures.	Lost/stolen checks could be cashed by other than payee.	Stop payments are made at the bank and in the system following established procedures.	

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57	ADMFIN	AP	Operational	Financial	To prevent blank check stock from being lost or misused.	Unauthorized use of blank check stock	Blank check stock is pre-printed with a control number on the back. The range of control numbers is recorded on the A/P copy of the check register and monitored by the individual who transmits the registers to the bank and is overseen by the Assoc. Director. (Financial Services Internal Control Policies & Procedures Manual Sect. 4)	
58	ADMFIN	AP	Operational	Financial	To assure that all A/P back-up documents for payment are filed in a consistent manner	Inability to locate back-up documentation for payments.	Staff and students file paid documentation according to printed procedures. (Financial Services Internal Control Policies & Procedures Manual Sect. 4)	
59	ADMFIN	AP	Operational	Financial	To assure that all checks produced are correct and authorized.	Unauthorized checks could be issued.	A member of the A/P staff other than the individual who cut the checks audits the checks and signs the A/P copy of the check register. (Financial Services Internal Control Policies & Procedures Manual Sect. 4)	
60	ADMFIN	AP	Operational	Financial	To assure that no extraordinary payments are made without proper review.	Payments greater than \$5000.00 could be made without the review of a financial officer.	Checks totaling over \$5000.00 are given to an authorized signatory for a second signature. (Financial Services Internal Control Policies & Procedures Manual Sect. 4).	
61	ADMFIN	AP	Operational	Financial	To provide Emergency Financial assistance to students who have been approved by Financial Aid and the Bursar's area.	Inability to provide emergency loan payment in a timely fashion	Upon receipt of a properly approved request form for an emergency loan from the Bursar's area, checks area provided according to a set schedule. (Financial Services Internal Control Policies & Procedures Manual Sect. 4).	
62	ADMFIN	AP	Operational	Financial	To assure the individual processing the checks has all required back-up documentation for the payments and that NO MMARS payments or payments from any other payment source are included in the run.	Payments reflecting a MMARS Chartfield could be inadvertently made with College funds.	Prior to and during a check run the individual processing checks will fill out and refer to the Check Run Check List. (Financial Services Internal Control Policies & Procedures Manual Sect. 4)	
63	ADMFIN	AP	Operational	Financial	To make reimbursements to individuals which are appropriate and accurate and in compliance with legal parameters.	If original receipts do not accompany the request for reimbursement and a check is issued we are in violation of IRS and State requirements.	A document has been written that specifies proper back-up documentation required for reimbursement. (Financial Services Internal Control Policies & Procedures Manual Sect. 4)	
64	ADMFIN	AP	Operational	Financial	Timely and accurate processing of student refunds to comply with Title IV regulations	Violations of Title IV funding and possible negative impact on revenue	Manual review of credit balances. (Financial Services Internal Control Policies & Procedures Manual Sect. 6)	System reports that reconcile credit balance to checks generated

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65	ADMFIN	AP	Operational	Financial	Timely and accurate refunds to Federal, State and other outside agencies	Violation of agency regulations and possible loss of revenue	Create checks to based on information from Financial Aid or others. (Financial Services Internal Control Policies & Procedures Manual Sect. 6)	System reports showing amount to be remitted to agencies. This control was enacted in FY05
66	ADMFIN	AP	Operational	Financial	To void returned checks in the system and assure that accurate expenditure and budget information are maintained.	Returned checks would not be voided in the system, expenditures would be overstated and the budget would be understated.	Checks are voided in the system following an established procedure and budget checks are done to assure budget being returned to the appropriate Chartfield. (Financial Services Internal Control Policies & Procedures Manual Sect. 4)	
67	ADMFIN	AP	Operational	Financial	To prevent lost checks from being cashed and to return funds from these checks to the appropriate Chartfield	Lost checks would not be stopped in the system, expenditures would be overstated and the budget would be understated.	Stop payments are made at the bank and in the system following an established procedure after which budget checks are run to assure budget being returned o the appropriate Chartfield. (Financial Services Internal Control Policies & Procedures Manual Sect. 4)	
68	ADMFIN	AP	Operational	Financial	To assure that all A/P back-up documents for payment are filed in a consistent manner	Inability to locate back-up documentation for payments.	Staff and students file paid documentation according to printed procedures. (Financial Services Internal Control Policies & Procedures Manual Sect. 4)	
69	ADMFIN	AP	Operational	Financial	To assure that all checks produced are correct and authorized.	Unauthorized checks could be issued.	A member of the A/P staff other than the individual who cut the checks audits the checks and signs the A/P copy of the check register. (Financial Services Internal Control Policies & Procedures Manual Sect. 4)	
70	ADMFIN	AP	Operational	Financial	To assure that no extraordinary payments are made without proper review.	Payments greater than \$5000.00 could be made without the review of a financial officer.	Checks totaling over \$5000.00 are given to an authorized signatory for a second signature. Financial Services Internal Control Policies & Procedures Manual Sect. 4)	
71	ADMFIN	AP	Operational	Financial	To provide Emergency Financial assistance to students who have been approved by Financial Aid and the Bursar's area.	Inability to provide emergency loan payment in a timely fashion	Upon receipt of a properly approved request form for an emergency loan from the Bursar's area, checks area provided according to a set schedule. (Financial Services Internal Control Policies & Procedures Manual Sect. 4)	
72	ADMFIN	AP	Operational	Financial	To assure the individual processing the checks has all required back-up documentation for the payments and that NO MMARS payments or payments from any other payment source are included in the run.	Payments reflecting a MMARS Chartfield could be inadvertently made with College funds.	Prior to and during a check run the individual processing checks will fill out and refer to the Check Run Check List. (Financial Services Internal Control Policies & Procedures Manual Sect. 4)	

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73	ADMFIN	AP	Operational	Financial	To make reimbursements to individuals which are appropriate and accurate and in compliance with legal parameters.	If original receipts do not accompany the request for reimbursement and a check is issued we are in violation of IRS and State requirements.	A document has been written that specifies proper back-up documentation required for reimbursement. Financial Services Internal Control Policies & Procedures Manual Sect. 4)	
74	ADMFIN	AP	Operational	Financial	Vendor payments	Promote effective vendor management and timely payment consistent with OSC policies	Vendor payment policies and procedures are in place	
75	ADMFIN	AP	Operational	Financial	When processing a Payment Voucher for a Withholding Vendor, the reimbursement of out of pocket expenses must be entered separately from the Contracted Service expense	Inaccurate processing of 1099's at Calendar Year End overstates the vendor's taxable income.	Instructions on creating a Payment Voucher where the total amount is split for Withholding and Non-Withholding amounts have been issued to all A/P Staff. (Financial Services Internal Control Policies & Procedures Manual Sect. 4)	
76	ADMFIN	AP	Operational	Financial	1) Audit check amount and compare to invoice and check register report. 2) Separate \$5000.00 and greater checks along with backup documentation and submit to authorized signatory for second signature. 3) Insert check and backup if needed into envelopes and seal. 4) Bring to the Mailroom for metering.	There needs to be segregation of duties when auditing checks. The Accountant who cuts the checks cannot audit them as it creates the possibility of theft or forgery.	Primary and secondary back up personnel are identified to conduct the check run audits. (Financial Services Internal Control Policies & Procedures Sect. 4)	
77	ADMFIN	AP	Operational	Financial	To prevent blank check stock from being lost or misused.	Unauthorized use of blank check stock	Blank check stock is pre-printed with a control number on the back. The range of control numbers is recorded on the A/P copy of the check register and monitored by the individual who transmits the registers to the bank. (Financial Services Internal Control Policies & Procedures Manual Sect. 4)	
78	ADMFIN	BUD	Operational	Financial	Maintain level of Budget Approved by Board of Trustees	Unapproved revisions to Budget could result in unauthorized expenditures	Budgetary controls on Fund 1000 and 1100 Budgets with proper review and reporting of Budgets. (Financial Internal Control Policies & Procedures Manual Sect. 5)	
79	ADMFIN	BUD	Operational	Financial	Maintain proper levels of Control-to-Cash Budgets	Improper or unapproved Budgets could result in negative Budget variances	Establish and revise Budgets to ensure expense Budget equals amount of revenue to support it. (Financial Internal Control Policies & Procedures Manual Sect. 5)	

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80	ADMFIN	BUD	Operational	Financial	Maintain trail of Budget Revisions	Unauthorized revisions would result in possible over-expenditure of Budget	Management oversight of any Budget revisions by expenditure without adequate Budget. (See Financial Services Internal Control Policies & Procedures Manual Sect. 5)	
81	ADMFIN	BUD	Operational	Financial	Manage Budget Controls for Purchase Orders or Payments Vouchers in excess of budget	Expenditures without proper Budget level	Review of negative balances with budget adjustments and removal of overrides/negative balances. (Financial Internal Control Policies & Procedures Manual Sect. 5)	
82	ADMFIN	BUD	Operational	Financial	Timely creation and revisions of Budget entries	Revenue/Expense Budgets not properly aligned with corresponding actuals	Budget Development Process and Implementation and timely revisions. (Financial Services Internal Control Policies & Procedures Manual Sect. 5)	
83	ADMFIN	BUD	Operational	Financial	Timely Budget Analysis	Excessive spending or inadequate budgets; misinformation for management decisions.	Trend Analysis Report, Monthly Payroll projections, Negative balance review (Financial Services Internal Control Policies & Procedures Manual Sect. 5)	Position Budgeting Process
84	ADMFIN	BUD	Operational	Financial	Timely Budget Development and Implementation/ Timely Revisions	Inability to make timely purchases, inadequate planning resource	Budget Development Process and implementation (Financial Services Internal Control Policies & Procedures Manual Sect. 5)	
85	ADMFIN	BUD	Operational	Financial	Timely Reports to BHE	Loss or reduction of State appropriation	Annual filing (mid-October) (Financial Services Internal Control Policies & Procedures Manual Sect. 5)	
86	ADMFIN	BUD	Operational	Financial	Timely Reporting to NCES	Loss or reduction of Federal funding	Annual filing (mid-April) (Financial Services Internal Control Policies & Procedures Manual Sect. 5)	
87	ADMFIN	BUD	Operational	Financial	IPEDS compliance	Improper reporting, appearance of inadequate performance against benchmarks	Process for assigning/reviewing IPEDS values (Financial Services Internal Control Policies & Procedures Manual Sect. 5)	
88	ADMFIN	BUD	Operational	Financial	Timely development of Indirect Cost Proposal	loss of overhead revenues or even of federal funding	Periodic (which years are required is determined by the Feds, but it is due on December 31 in years when it is required) preparation of Indirect Cost Proposal (to be developed)	Process to be implemented annually in anticipation of Federal request
89	ADMFIN	BUD	Operational	Financial	No negative balances in any Budget by subsidiary	Over expenditure of Budget - expenses	Periodic review of "negative" balances, communication to Budget managers of "overdraft", recommendation for revocation of spending privileges. (Financial Services Internal Control Policies & Procedures Manual Sect. 5)	More emphasis on management of decentralized Budgets by Budget managers
90	ADMFIN	BUD	Operational	Financial	Subsidiary monthly deduction	Over expenditure of Budget - personnel	Periodic review of "negative" balances, communication to Budget managers of "overdraft" (Financial Services Internal Control Policies & Procedures Manual Sect. 5)	Line item personnel Budgeting

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91	ADMFIN	BUR	Operational	Financial	Timely and accurate adjustments to student accounts	Inaccurate billing and unfavorable student relations	Manual proof of bills and accounts. (Financial Services Internal Control Policies & Procedures Manual Sect. 6)	System reports that identify any and all adjustments to student accounts. System generated process that identifies and effects any and all adjustments to student accounts
92	ADMFIN	BUR	Operational	Financial	Appropriate, accurate and timely charges to students	Possible negative effect on College's revenue and cash flow	Tuition calculation and manual review of student accounts. (Financial Services Internal Control Policies & Procedures Manual Sect. 6)	
93	ADMFIN	BUR	Operational	Financial	Use appropriate registration information to charge students	Inaccurate charges to student accounts	Charges based on registration information. (Financial Services Internal Control Policies & Procedures Manual Sect. 6)	Reconciliation Reports and reviews from Registrar, Institutional Research and other depts. of the College
94	ADMFIN	BUR	Operational	Financial	Timely and accurate bills to students and outside agencies	Possible negative effect on College's revenue and cash flow	Generate billing file and manually review. (Financial Services Internal Control Policies & Procedures Manual Sect. 6)	
95	ADMFIN	BUR	Operational	Financial	Adherence to a scheduled billing cycle	Unpredictable revenue and cash flow	Periodic billing. (Financial Services Internal Control Policies & Procedures Manual Sect. 6)	
96	ADMFIN	BUR	Operational	Financial	Timely and accurate posting of Financial Aid.	Possible negative effect on College's revenue and cash flow	The Bursar and Financial Aid Director develop an operations calendar for the disbursement of Financial Aid funds each semester. (Financial Services Internal Control Policies & Procedures Manual Sect. 6)	
97	ADMFIN	BUR	Operational	Financial	Timely and accurate settlements resulting from cash, check credit card payments	Possible negative effect on College's revenue and cash flow	Reconciliation to bank statements. ((Financial Services Internal Control Policies & Procedures Manual Sect. 6)	
98	ADMFIN	BUR	Operational	Financial	Restricted access and security to adjust student accounts	Inaccurate and possible misappropriation of funds	Only Bursar staff can adjust student accounts. (Financial Services Internal Control Policies & Procedures Manual Sect. 6)	Supporting documentation and supervisory review of any and all adjustments to student accounts
99	ADMFIN	BUR	Operational	Financial	Separate and documented cash and credit card processing	Misappropriation of cash transactions	Separate individuals process cash and credit card processing. (Financial Services Internal Control Policies & Procedures Manual Sect. 6)	
100	ADMFIN	BUR	Operational	Financial	Ensure the accuracy of Departmental Deposits	Misappropriation of cash transactions, Possible negative effect on College's revenue and cash flow	Departmental Deposit Receipting Process (Financial Services Internal Control Policies & Procedures Manual Sect. 6)	

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101	ADMFIN	BUR	Operational	Financial	Ensure the security of credit card information	Credit card fraud, identity theft and possible cancellation of contracts with credit card companies	Adherence to credit Card Data Security Policy (Financial Services Internal Control Policies & Procedures Manual Sect. 6)	Improve physical security policy for Retriever documents within the FINSVS's Department Update: A new credit card processing system (PCCharge) has been installed which adheres to Credit Card Security Policy (credit card numbers are encrypted and not stored on the system).
102	ADMFIN	BUR	Operational	Financial	Ensure that making change by the Tellers is done properly, cash is not co-mingled and cash deposits are accurate	Co-mingling of funds leading to inaccurate deposits	Petty Cash Drawers for Tellers Policy (Financial Services Internal Control Policies & Procedures Manual Sect. 6)	
103	ADMFIN	BUR	Operational	Financial	Payments for IDs and transcripts are receipted and done in an accurate, timely manner	Misappropriation of cash transactions	Policy ensures segregation of duties for staff processing these payments. Also, since these payments are not posted to the students' accounts, they are tracked on a spreadsheet system which reconciles to the receipts. (Financial Services Internal Control Policies & Procedures Manual Sect. 6)	
104	ADMFIN	BUR	Operational	Financial	Accurate and timely receipt and deposit of parking ticket revenue	Funds not booked in a timely manner and inaccurate and possible misappropriation of funds	Parking Ticket Revenue Procedures (Financial Services Internal Control Policies & Procedures Manual Sect. 6)	
105	ADMFIN	BUR	Operational	Financial	Collection of past due student accounts receivables	Possible negative effect on College's revenue and cash flow. Reduction in bad debt write-off	Administer collection policies and procedures including placing registration and transcript holds, administratively dismissing students with delinquent balances, sending series of dunning letters, and placing delinquent accounts with a collection agency and/or the State Intercept Program (Financial Services Internal Control Policies & Procedures Manual Sect. 6)	Establish Administrative Dismissal process for DGCE students (Currently only Day students are Administratively Dismissed from the College for delinquent student account balances)
106	ADMFIN	BUR	Operational	Financial	Collection of past due student loan receivables	Possible negative effect on the College's loan programs which are used to fund loans to students with financial need. An increase in the loan programs default rates could jeopardize the College's participation in these programs.	Administer DOE collection policies and procedures including placing registration and transcript holds, sending series of dunning letters, collection calls and placing delinquent accounts with collection agencies and/or the State Intercept Program (Financial Services Internal Control Policies & Procedures Manual Sect. 6)	

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107	ADMFIN	BUR	Operational	Financial	In State Residency Appeals process controls to promote fair and equitable determination of residency status	Arbitrary determinations on residency appeals which could effect State tuition remittance (In State students are charged significantly less for tuition than Out of State students).	In State Residency appeals are reviewed and approved/denied by a committee representing different areas of the College. Students must submit a Residency Appeal form along with documentation supporting their appeal (e.g. MA State tax returns, leases, etc.). (Financial Services Internal Control Policies & Procedures Manual Sect. 6)	
108	ADMFIN	BUR	Operational	Financial	Timely and accurate refund of Financial Aid credits to students	Failure to meet Federal regulations could jeopardize the College's Title IV funding	Financial Aid disbursements and refunds are run on a scheduled basis and are processed and mailed to the students within the 14 day deadline. The student accounts are reviewed to determine that the refund amounts are correct. (Financial Services Internal Control Policies & Procedures Manual Sect. 6)	
109	ADMFIN	BUR	Operational	Financial	Timely and accurate posting of Financial Aid disbursements and drawdowns of Federal funds	Not properly managing use of College and Federal funds	Regularly scheduled Financial Aid disbursements. (Financial Services Internal Control Policies & Procedures Manual Sect. 5)	System reports reconciling disbursements compared to Federal drawdowns or receipt of grants or other scholarships. This control was enacted in FY05
110	ADMFIN	BUR	Operational	Financial	Delinquent collection of any amounts owed to the College from: A. Student accounts receivable B. Nursing & Perkins Loans	Loss of revenue and possible violation of Federal guidelines	Three collection agencies plus State Intercept Program. Also, evidence of promissory notes signed by students. (Financial Services Internal Control Policies & Procedures Manual Sect. 6)	System reports and appropriate documentation in support of collection activities.
112	ADMFIN	FAC	Operational	Facilities, Health & Safety Issues	Minimize Impact on flooding College Buildings, Employees, and Students	Lack of Sufficient Warning	Maintain updated tide charts and long term weather forecasts	Prepare Emergency Action Plan for critical equipment and buildings.
113	ADMFIN	FAC	Operational	Facilities, Health & Safety Issues	Minimize Impact of Flooding on College Buildings, Employees, and Students	Long term Building Damage. Need to Close College. Need to Evacuate Buildings. Need to Evacuate Buildings.	Communication Procedure in Effect. Implement Local Emergency Plan (LEP). Contact Federal Emergency Management Agency (FEMA) and Massachusetts Emergency Management Agency (MEMA).	Locate alternate locations for business/education operations. College Evacuation Plans/Procedures Updated. Locate Alternate Shelter Arrangements.
114	ADMFIN	FAC	Operational	Facilities, Health & Safety Issues	Minimize Impact on severe weather College Buildings, Employees and Students	Need to Close College	Communication Procedure in Effect	
115	ADMFIN	FAC	Operational	Facilities, Health & Safety Issues	Minimize Impact on severe weather College Employees and Students	Lack of Sufficient Warning	Ongoing Weather Monitoring	Prepare Emergency Action Plan for critical equipment and buildings.
116	ADMFIN	FAC	Operational	Facilities, Health & Safety Issues	Minimize Impact of lightening on College Buildings, Employees, and Students	Building is Struck by Lightning	Buildings are Grounded, Implement Local Emergency Plan (LEP). Procedure for Equipment Shut Down and Start-up.	Verify the Electrical Grid for all College Buildings, College Evacuation Plans/Procedures Updated

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117	ADMFIN	FAC	Operational	Facilities, Health & Safety Issues	Minimize Impact of snow/ice on College Buildings, Employees and Students	Need to Close College. Long Term Closure of College Required.	Implement Emergency Call-In for Snow Removal	
118	ADMFIN	FAC	Operational	Facilities, Health & Safety Issues	Minimize Impact of cold weather on College Employees and Students	Building Systems Fail	Communication Procedure in Effect. Implement Procedure for Equipment Shut Down where Appropriate	Identify Back up Building Systems Where Necessary. Identify Alternate Shelter Arrangements.
119	ADMFIN	FAC	Operational	Facilities, Health & Safety Issues	Minimize Impact earthquake, sinkhole on College Buildings, Employees and Students	Long term Building Damage		Locate Alternate Locations for Business/Education Operations.
120	ADMFIN	FAC	Operational	Facilities, Health & Safety Issues	Minimize Impact drought, fire, sinkhole on College Buildings and Programs	Need to Close College	Communication Procedure in Effect	Prepare Emergency Action Plan for critical equipment and buildings.
121	ADMFIN	FAC	Operational	Facilities, Health & Safety Issues	Minimize Impact of drought on College Buildings, Employees and Students	Lack of Water		Identify Alternate Water Supplies
122	ADMFIN	FAC	Operational	Facilities, Health & Safety Issues	Minimize Impact of fire, internal accidents, external accidents on College Buildings, Employees and Students	Emergency Access to Buildings is Required	Building Floor Plans on hand	Coordinated keying system with appropriate mastering.
123	ADMFIN	FAC	Operational	Facilities, Health & Safety Issues	Minimize Impact of fire on College Buildings, Employees and Students	Evacuate Buildings. Long term building damage. Need to Close College. Protect and Preserve Buildings. Protect and Preserve Buildings.	Implement Local Emergency Plan (LEP). Contact Federal Emergency Management Agency (FEMA) and Massachusetts Emergency Management Agency (MEMA). Communication Procedure in Effect. Fire Extinguishers Inspected.	College Evacuation Plans/Procedures Updated. Locate Alternate Locations for Business/Education Operations. Identify College and Local Water Supplies; Install Sprinkler Systems in all College Buildings. Install Sprinkler Systems in all College Buildings.
124	ADMFIN	FAC	Operational	Facilities, Health & Safety Issues	Minimize Impact of internal accidents on College Employees and Students		Communication Procedure in Effect. Regular Inspection/Reporting of Facilities to Insure Hazard Identification.	
125	ADMFIN	FAC	Operational	Facilities, Health & Safety Issues	Minimize Impact of External Accidents: Plane Crash/Train Derailment College Buildings, Employees and Students	Need to Close College	Communication Procedure in Effect	
126	ADMFIN	FAC	Operational	Facilities, Health & Safety Issues	Minimize Impact of Act of War on College Buildings, Employees and Students	Emergency Access to Buildings Required. Need to Close the College. Need to Evacuate Building(s)	Building Plans on Hand. Communication Procedure in Effect. Implement Local Emergency Plan (LEP)	College Evacuation Plans/Procedures Updated
127	ADMFIN	FAC	Operational	Facilities, Health & Safety Issues	Minimize Impact of hazardous material events on College Buildings, Employees and Students	Emergency Access to Buildings Required. Need to Evacuate Building.	Building Plans on Hand. Implement Local Emergency Plan (LEP).	College Evacuation Plans/Procedures Updated

Item #	Area	Source	Risk Driver	Category	Goal	Risk	Existing Controls (if any)	Desired Controls
128	ADMFIN	FAC	Operational	Facilities, Health & Safety Issues	Minimize Impact of environmental failure (Heat/HVAC) on College Employees and Students	Building Systems Fail. Need to Close Building(s). Need to Evacuate Building. Need to Access Environmental Equipment	Communication Procedure in Effect; Implement Procedure for Equipment Shut Down where Appropriate. Implement Procedure for Equipment Shut Down/Startup where Appropriate. Building Utility Plans on Hand.	Identify Back up Building Systems Where Necessary. Identify Alternate Shelter Arrangements. Identify Back up Building Systems Where Necessary.
129	ADMFIN	FAC	Operational	Facilities, Health & Safety Issues	Minimize Impact of utility failure on College Buildings, Employees and Students	Emergency Access to Buildings Required	Building Plans on Hand. Utility Plans on Hand. Emergency Controls Identified	
130	ADMFIN	FAC	Operational	Facilities, Health & Safety Issues	Minimize Impact of Nuclear Accident on College Buildings, Employees and Students	Need to Close College	Communication Procedure in Effect	
131	ADMFIN	FAC	Operational	Facilities, Health & Safety Issues	Minimize impact of Bomb Threat/Explosion on Campus Community and Buildings		Building Plans on Hand	
132	ADMFIN	FAC	Operational	Facilities, Health & Safety Issues	Minimize Impact on building failure College Buildings, Employees, and Students		Building Plans on Hand	
133	ADMFIN	FAC	Operational	Facilities, Health & Safety Issues	Minimize Impact of transportation/road closure on College Buildings, Employees and Students	Need to Close the College	Communication Procedure in Effect	
134	ADMFIN	FAC	Operational	Facilities, Health & Safety Issues	Minimize Impact of equipment failure on College Buildings, Employees and Students	Need to Close the College	Communication Procedure in Effect	Identify critical equipment. College Evacuation Plans/Procedures Updated
135	ADMFIN	FINSVS	Operational	MMARS	Develop and maintain MMARS end-user expertise.	Accurate reporting of College financial activity to the Commonwealth via its central accounting system as required	Coordinate system upgrades, software migrations, testing, and application training in conjunction and in accordance with OSC. (See separate "MMARS Manual" in Financial Services)	

Item #	Area	Source	Risk Driver	Category	Goal	Risk	Existing Controls (if any)	Desired Controls
171	ADMFIN	FINSVS	Operational/Financial	MMARS	Ongoing MMARS Orientation & Training	Untimely and inaccurate financial data due to data entry errors and processing back logs	On July 1, 2004 the Commonwealth went live with the upgraded web based MMARS financial management and accounting system and Labor Cost Management system (LCM) as well as the enhanced Commonwealth Information Warehouse(CIW). Through staff meetings, support from internal subject matter experts, staff users of MMARS and LCM have been provided direction and training as to how to access the Learning Management System, Online Job Aides, Training Guide as well as ongoing support from internal and external MMARS Subject Matter experts, MMARS Liaison(s) and the MMARS help Line (617)973-2468. Key CIW are sent to CIW instructor led training in Boston on a regular basis.	
172	ADMFIN	FINSVS	Operational/Financial	MMARS	Document MMARS Processes	Untimely and inaccurate financial data due to data entry errors and processing back logs	A MMARS Resource binder organized by MMARS Functional area (e.g. Appropriations, Accounts Payable, Reports, Security etc.) identifying steps to process corresponding MMARS transactions and access tables/pages along with images of those features is assembled and is available to end users. This binder resides in Financial Services.	
173	ADMFIN	FINSVS	Operational/Financial	MMARS	MMARS Security Adherence	Unauthorized processing of financial data in MMARS	Per the Office of the State Comptroller(OSC), all SSC MMARS users are listed and permissions identified per the MMARS Security Roles . Also per OSC. This information is managed by 2 security officers appointed by the CFO (a primary and secondary) who have no transaction processing authority.	

Item #	Area	Source	Risk Driver	Category	Goal	Risk	Existing Controls (if any)	Desired Controls
174	ADMFIN	FINSVS	Operational/Financial	MMARS	MMARS Security Adherence	Unauthorized processing of financial data in MMARS	The recording of id's is performed by the MMARS system during transaction processing. This leaves an electronic audit trail. Only certain Admin users can override documents already processed. SSC Administrators work with the Security leads in the OSC to assure system security standards, hierarchies of controls as well as the suggested system checks and balances are adhered to. (Financial Services Internal Control Policies & Procedures Manual)	
136	ADMFIN	GA	Operational	Cash Disb.	To make reimbursements to individuals which are appropriate and accurate and in compliance with legal parameters.	If original receipts do not accompany the request for reimbursement and a check is issued we are in violation of IRS and State requirements.	A document has been written that specifies proper back-up documentation required for reimbursement. (Financial Services Internal Control Policies & Procedures Manual Sect. 4)	
176	ADMFIN	GA	Operational	Cash Mgmt.	Secure access to bank deposits	Loss or theft of cash	Locked bag transported to bank. (Financial Services Internal Control Policies & Procedures Manual Sect. 8)	Bank deposit bag kept in locked drawer pending pick-up by campus police.
177	ADMFIN	GA	Operational	Cash Mgmt.	Journals-Cash Receipts To be sure all cash is booked that is deposited into all accounts	A variance will result in the event cash is not all booked. Reconciliation will result in problems to be researched.	Daily activity report represents daily deposits & EFTs which are then accounted for with a journal entry and reviewed and forwarded to General Accounting. (Financial Services Internal Control Policies & Procedures Manual Sect. 8)	This process needs an Administrator in the Bursar area to review; items are missed and/or entered incorrectly for General Accounting to then have to do an additional journal entry to correct.
178	ADMFIN	GA	Operational	Fin. Aid	Timely Financial Aid Federal Drawdown	Timely draw of Federal funds required to demonstrate sound management of Federal Funds	Drawdown procedure in place and completed at minimum once a month More frequently during peak disbursal periods.	N/A
179	ADMFIN	GA	Operational	Fin. Aid	Financial Aid reconciliation	Mismanagement of Federal and state funds might go undetected	Regular monthly reconciliation of Federal and State Financial Aid Revenues part of month end close procedures	N/A
180	ADMFIN	GA	Operational	Grants	GRANTS- State and Private grant revenues recorded and collected on a timely basis	Mismanagement of state and private grant funds might go undetected	Regular monthly reconciliation of State and Private Grant Revenues part of month end close procedures	N/A
181	ADMFIN	GA	Operational	AR	Proper accounting of what is owed the College	Inaccurate accounting of income and Accts Receivable	Monthly reports of Student Financials and Accts Receivable are produced by the Budget Office and received by General Accounting as part of monthly closing. Grants and other AR are reviewed as part of monthly close.	

Item #	Area	Source	Risk Driver	Category	Goal	Risk	Existing Controls (if any)	Desired Controls
137	ADMFIN	GA	Operational/Financial	Accounting Close	Provide ongoing financial reporting as measures of cash flow and financial position	Accurate representation of the College's finances	Documentation of Month End closing procedures, tasks to complete, due dates, responsible staff, and review by management.	
138	ADMFIN	GA	Operational/Financial	Accounting Close	GA-Month End Checklist To be sure all items to be done by General Accounting are completed for close.	If items are left out, the reports would be inaccurate, reconciliations would be incorrect. This could also effect revenues and expenses as well as Trial Balances on the GL	Monthly Workpaper Index and checklist for all items is reviewed and completed for month end reconcilements by Controller	N/A
139	ADMFIN	GA	Operational/Financial	Accounting Close	Month End Closing Schedule All areas need to follow these deadlines for months to close according to the CLOSING SCHEDULE and reports to be available on a timely basis.	If everything is not submitted on a timely basis; items will not get booked in the proper months, leaving reconciling items to be carried forward.	Controller reviews m/e supporting documentation for accuracy. Unreconciled items and abnormal account balances are identified and sent to the appropriate party for resolution.	Staff needs to be sure these lists are completed and forwarded by the deadline dates to their Administrators.
140	ADMFIN	GA	Operational/Financial	Accounting Procedures	Timely and accurate journal entries and other posting to General Ledger	Inaccurate financial information	Manual accounting journal entries by staff. Procedures are on hand as well as accounting models for staff to follow for major transaction types. Monthly entries are listed in the Month End Closing Spreadsheet.	
141	ADMFIN	GA	Operational/Financial	Accounting Procedures	Journals-Misc. Journal entries for Payments; Corrections, Transfers and adjusting year end entries. Routine journals for chargebacks and interest/bank charges, etc...	If not all journals for all transactions are properly booked they would reflect errors in reconciliation, expenses & revenues throughout P/S	Journals Forms are done and reviewed prior to entry. Approved, entered, proofed and posted in accordance with the month they pertain to, with proper supporting documentation. (Journal form only j/e/ procedures are in place). They are signed by GA Management	N/A
142	ADMFIN	GA	Operational/Financial	Accounting Procedures	Journals -"hanging" All journals must be reviewed in P/S to be sure all are posted and not "hanging" with some other status other than Posted	If journals are left hanging without being Posted, they stand the chance of not being reflected in P/S in the budget module and/or the GL	All Journals are reviewed by General Accounting management. Any hanging are referred back to the originator and a resolution to posting is achieved or the journal is trashed.	There are some hanging journals from prior years that were resolved in another way. However we cannot delete these from the P/S database. It would help if the Super User had the ability to delete hanging journals that are rectified and are no longer needed to be viewed in P/S

Item #	Area	Source	Risk Driver	Category	Goal	Risk	Existing Controls (if any)	Desired Controls
143	ADMFIN	GA	Operational/Financial	Accounting Close	Monthly Closing Staff Procedures	Timeliness and accuracy of Reporting and resolution of account and fund variances.	Documented procedure which summarizes staff responsibilities during and after monthly closing tasks including filing of support documentation, tying activity to the GL, review procedures and parameters for resolving reconciliation issues. Used in conjunction with The Fiscal Year Monthly Closing Schedule and The Monthly Closing Tasks Detail and Responsible Party List.	
144	ADMFIN	GA	Operational/Financial	Accounting Close	Monthly Closing Task Assignments	Timeliness and accuracy of Reporting and resolution of account and fund variances.	Procedures list general area of recon., actual activities to be performed as part of month end closing, responsible party for each task and day of the period due/due day	
145	ADMFIN	GA	Operational/Financial	Accounting Close	Monthly Closing Schedule	Timeliness and accuracy of Financial Reporting	Monthly Schedule which includes for each Accounting Period specific dates for: AP Cut Off, Last Business Day, Deadline for Submission of Closing Recon and Support, Support Review, Scheduled Closing Date Running Reports.	
146	ADMFIN	GA	Operational/Financial	Accounting Procedures	Properly managing the Chart of Accounts	Inaccurate representation of financial position	Procedures for additions or modifications to the Chart of Accounts are in place. For expenditures the SSC Chart of Accounts attempts to reflect the OSC Expenditure Classification Object Codes.	
147	ADMFIN	GA	Operational/Financial	Accts. Receivable.	Timely recognition of accounts receivable	Lack of timely recognition of both student and other accounts receivable resulting in misstatement of the College's financial position	Student, Grant and Other (acct 1301) are reviewed and reconciled monthly per month end procedures	
148	ADMFIN	GA	Operational/Financial	Cash Mgmt.	Provide reconciliation, oversight and control of cash accounts	Accurate representation and safeguarding of cash assets	Reconciliation of all SSC cash operations, student loan and cash portions of investment accounts is performed monthly per month end closing and recon. procedures.	

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149	ADMFIN	GA	Operational/Financial	Cash Mgmt.	Monthly Reconciliation of Salem Five Account	Inaccurate posting of disbursements to cash accounts	As part of the month-end reconciliation procedures, the President's MM account in fund 1233 will be reviewed by AP to assess whether any activity occurred which effected GL accounts 1002/1004 (Payables and Clearing accounts) which should have been posted to GL account 1019. A check will be cut from the Salem Five MM Account in the amount of any expenditures incurred and handled that month by Eastern bank. Proper support will be assembled and submitted to the President's Office for signature.	
150	ADMFIN	GA	Operational/Financial	Cash Mgmt.	Prevent the negotiation of fraudulent checks	Theft of the College's cash assets	On a daily basis, particular staff are assigned to access the Positive Pay feature in Eastern Bank Treasury Connect which isolates checks that may be fraudulent to either approve or deny payment	
151	ADMFIN	GA	Operational/Financial	Cash Mgmt.	Proper authorization for initiating Wire Transfers from SSC Cash Accounts	Misappropriation of funds and/or Fraud	Authority for wire transfers is limited to 3 users. Procedures are documented detailing the required steps, authorizations and supporting documentation that must be assembled to initiate, execute and substantiate a wire transfer from College cash accounts to external parties	
152	ADMFIN	GA	Operational/Financial	Cash Mgmt.	Proper authorization for initiating Transfers between SSC Cash Accounts	Misappropriation of funds and/or Fraud	Authority for wire transfers is limited to 3 users. Procedures are documented detailing the required steps, authorizations and supporting documentation that must be assembled to initiate, execute and substantiate a wire transfer from College cash accounts to external parties	
153	ADMFIN	GA	Operational/Financial	Cash Mgmt.	Proper handling of NSF checks	Inaccurate statement of cash and/or accounts receivable positions	Daily Eastern Bank returns images of NSF / 'bounced' checks to the SSC cash receipts clerk via fax. These returned items are recorded and turned over to the Bursar, Payroll, AP or GA staff depending on the nature of the issue.	
154	ADMFIN	GA	Operational/Financial	Cash Mgmt.	Provide reconciliation, oversight and control of cash accounts	Appropriation of College funds	Documented procedures for the management, signatory responsibilities and functional purpose of SSC cash accounts.	
155	ADMFIN	GA	Operational/Financial	Cash Mgmt.	Secure access to bank deposits	Loss or theft of cash	Locked bag transported to bank.	

Item #	Area	Source	Risk Driver	Category	Goal	Risk	Existing Controls (if any)	Desired Controls
156	ADMFIN	GA	Operational/Financial	Cash Mgmt.	Journals-Cash Receipts To be sure all cash is booked that is deposited into all accounts	A variance will result in the event cash is not all booked. Reconciliation will result in problems to be researched.	Screen prints cash activity from On-Line banking application including daily deposits, transfers & EFTs which are then accounted for with journal entries by General Accounting.	
157	ADMFIN	GA	Operational/Financial	Cash Mgmt.	Journals-Salem 5 To be sure any hand written checks out of this account are properly booked in P/S	If not properly booked in P/S the expense will not show and the bank reconciliation will be unbalanced as well.	Process for journalizing hand written checks in P/S for account 1019. (Salem 5 Money Market checking account)	N/A
158	ADMFIN	GA	Operational/Financial	Cash Mgmt.	Journals-US Bank To deposit money collected for loans into our Clearing account monthly to earn interest	If funds are not transferred we lose interest in our MMDT account & we can not properly reflect loan monies collected	US Bank transfer process of writing a check and depositing into our Eastern Bank clearing account on a monthly basis. SSC Inter-account transfer procedures are documented	N/A
159	ADMFIN	GA	Operational/Financial	Cash Mgmt.	Journals-Verbal Transfers Journal entries made to cover verbal transfers that were done moving money from one bank acct to another	Money would be reflected in P/S in the wrong bank accounts creating a reconciliation problem for any involved in a VT	Verbal Transfer Journal entry process currently in place for any and all VTs including: Payroll, Expenditure Refunds, Tuition, Misc. SSC Inter-account transfer procedures are documented	N/A
160	ADMFIN	GA	Operational/Financial	Cash Mgmt.	Journals-Cash Transfer (CST) Journal entries made to cover transfer of cash between funds after a budget revision is completed or payment from another fund.	Money would be reflected in P/S in the wrong funds	Cash Transfer Procedures in place for the various times this is needed to happen.	N/A
161	ADMFIN	GA	Operational/Financial	Financial Reporting	Monthly Reports	Availability of Financial Reports for management decision making	Standard Financial Reports are generated monthly. These include: Comparative P&L; Balance Sheet; Appropriation Status; Budgeted vs. Actual Income Statements College Wide, by Program, by Department, for Operational Funds only; Balance Sheet, Summary and Detail; TB's All Accounts, Accounts by Fund and Fund by Account.	
162	ADMFIN	GA	Operational/Financial	Financial Reporting	Policy for Estimating of Allowance for Doubtful Accounts	Accuracy of Net Accounts Receivable	Policy for estimating Allowances for Doubtful Accounts is documented and will be reviewed with the College's auditors annually as part of Year End Closing	
163	ADMFIN	GA	Operational/Financial	Financial Reporting	MMARS-Reporting Process Reporting of Non-Appropriated funds to the state.	If this reporting is not done to the state it will be an audit finding. This info is taken from P/S	RTs & TV forms are completed and approved. Then the info is entered into MMARS and confirmed and reconciled to the MMARS 110H report on a spreadsheet with P/S data.	Due to SF info not being accurate and other items not entered into P/S, This task has not been done on a timely basis. It will be done monthly March-June on P/S that is in the system at each month end.

Item #	Area	Source	Risk Driver	Category	Goal	Risk	Existing Controls (if any)	Desired Controls
164	ADMFIN	GA	Operational/Financial	Fixed Assets	Provide ongoing accounting of the college's Fixed Assets and Accumulated Depreciation on those assets	Accurate representation of fixed assets	Maintain listing, useful lives, depreciation schedules and current value of SSC fixed assets in SSC fixed asset sub-system. (As of March 31, 2004 the College is no longer required to maintain FA's in the Commonwealth's accounting system MMARS as long an internal system is maintained	
165	ADMFIN	GA	Operational/Financial	Fixed Assets	Proper Reporting of Fixed Assets	If this reporting is not done properly the Commonwealth can cite an audit deficiency and/or the College's fixed assets are under or over reported.	The College follows the current capitalization thresholds that are published each year by the OSC in its Opening and Closing instructions. Items at that are determined to be capitalizable are identified at month and at year end, are listed in the Depreciation Solutions Fixed Assets Management software and Fixed Asset category, accumulated depreciation and Depreciation expense are recorded in the PS GL.	N/A
166	ADMFIN	GA	Operational/Financial	Grants	GRANTS-Federal Drawdown Process To be sure all Federal Grant money expended is collected	By not drawing down funds from the government we risk the grant being decreased or future grants being funded. Also this would be an A/R in lieu of revenue collected	Federal Drawdown procedure for Grants is in place and is completed on a timely monthly basis.	N/A
167	ADMFIN	GA	Operational/Financial	Grants	GRANTS-Federal Drawdown Request Form for Request for Federal Grant monthly drawdown.	For above process	Form filled out for request of drawdown each month. A query of expenses for each Federal grant is attached for supporting documentation.	N/A
168	ADMFIN	GA	Operational/Financial	Grants	GRANTS-Federal, State . Private reconciliation.	Lack of timely billing and/or inaccurate stating of grant related expenses of	Grants are reconciled and reviewed monthly by GA per month end closing procedures for timeliness of revenue and expenditures	N/A

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169	ADMFIN	GA	Operational/Financial	Investments	Investment Activity Oversight	Inaccurate representation of financial activity that could effect Financial Statement presentation and carrying value of State and College assets	Statements from the College's investment portfolio management firm, Eastern Investment Advisors, are received electronically on a monthly basis. These are used to perform monthly reconciliation of the investment portfolio. Sales and Purchases of existing and new positions, maintenance of the cost basis of each holding and the posting of Dividends, Realized and Unrealized Gains for the Equity and Fixed Income portions of the Portfolio are analyzed, documented and entries posted to the General Ledger. The Cash portion of the portfolio is also monitored and interest posted.	
170	Admfin	GA	Operational/Financial	Mgmt.	Provide opportunities for feedback, input, and issues resolution from line staff regarding internal controls, general accounting procedures, internal and external staff communication issues etc. in an effort to identify any weaknesses or issues in financial management systems	Miscommunications regarding policies, procedures etc.	Periodic staff meetings of GA (as well as other staff)	
175	ADMFIN	GA	Operational/Financial	Revenue	Journals-Summer Housing Journal entries to pay for summer housing to Res Life.	Revenue for Res Life would not be reflected; nor the expense for summer housing	Summer Housing Journal Entry form	This journal needs to be done more timely. It also needs to be split between two fiscal years
182	ADMFIN	MATERIALS MGMNT	Operational	Facilities, Health & Safety Issues	To assure that employees, student employees and visitors are aware of occupational safety hazards, and follow procedures to be safe in the Mail Room workplace.	OCCUPATIONAL INJURY. Employees work with powered equipment: Printers, tabbers, inserters, and metering equipment. Employees must troubleshoot for "jams". Lack of attention to safety could result in compensable injury.	(1) Training by vendor and supervisor. (2) Observation of employees by supervisor. (3) Use of incident reporting system as needed for injuries.	(1) Annual safety in-service for all supervisors and employees by equipment vendors.

Item #	Area	Source	Risk Driver	Category	Goal	Risk	Existing Controls (if any)	Desired Controls
183	ADMFIN	MATERIAL S MGMNT	Operational	Facilities, Health & Safety Issues	To assure that employees, student employees and visitors are aware of occupational safety hazards, and follow procedures to be safe in the Mail Room workplace.	OCCUPATIONAL INJURY. Employees work with powered equipment: Printers, tabbers, inserters, and metering equipment. All of these devices generate significant amounts of continuous noise. Lack of attention to protective equipment -- earplugs, head-phones -- could result in impairment or loss of hearing.	(1) Training by vendor and supervisor. (2) Provision of earplugs as requested. (3) Use of incident reporting system as needed for injuries.	(1) Annual safety in-service for all supervisors and employees by equipment vendors. (2) Annual hearing tests for all staff in Mail Room to monitor for potential impairments. (3) Develop a policy and program regarding use of acceptable protective devices.
184	ADMFIN	MATERIAL S MGMT	Operational	Financial	To assure that administrative personnel are aware of technology available through the Mail Room processing hardware and software, thereby planning publications and mailings for greatest efficiency, and effectiveness.	MISMANAGEMENT OR WASTE OF COLLEGE ASSETS (CASH). If planning is not optimum, mailing may be processed at per piece rates that do NOT allow College to realize greatest potential savings.	(1) Outgoing mailings are presented to Mail Supervisor for guidance. Supervisor works with customer and established U.S. Postal regulations to develop appropriate mail strategy. This control relies on customers planning ahead, and Mail Room responding appropriately.	(1) Periodic review of large mailings to counsel departments about methods. (2) Develop a Operations Calendar for Printing and Mailing projects that recur each year. Proactively pursue customers with those jobs. (3) Conduct on-site seminars or in-services to inform and guide "big" customers. (4) Develop reporting that tracks spending for mailings, and attempt to calculate the "pay-back" with customer cooperation. (5) Identify ways to use VARIABLE INFORMATION MAILINGS to target and customize publications that are mailed.
185	ADMFIN	MATERIAL S MGMT	Operational	Financial	To protect the College assets by assuring that delivery vehicle is used only for college business.	MISAPPROPRIATION OF COLLEGE PROPERTY. Personal use of vehicles is forbidden, as the loss of availability of equipment impairs ability of department staff to serve customers.	(1) Keys to vehicles are stored in a secure place at all times. (2) Vehicles are locked when not in use. (3) Vehicle Use Policy is well established guideline for employee use of College vehicles.	(1) Review this policy with staff at department meetings 2 times per year. (2) Conduct inspection of vehicle 4 times per year. Develop checklist based upon Vehicle Use Policy. Report results to administrative group for Administration and Finance.

Item #	Area	Source	Risk Driver	Category	Goal	Risk	Existing Controls (if any)	Desired Controls
186	ADMFIN	MATERIAL S MGMT	Operational	Financial	To protect the College assets by accurately recording items received and distributed to departments, and accurate recording for items shipped.	LOSS OF COLLEGE ASSETS. Assets received at the college Shipping and Receiving Department must be assessed, secured and protected from the moment they are signed for to the moment they are delivered to campus customers. Failure to perform could result in loss of college assets.	(1) Packages received are counted and matched to invoices or bills or lading presented by delivery services. Discrepancies are noted; Purchasing and the recipient department are notified immediately. (2) Delivery vehicles are secured during the delivery process to assure items can not be easily stolen from unlocked vehicle. (3) Shipping and Receiving staff obtain a signature from a college employee in the recipient department BEFORE leaving items. (4) Delivery logs are organized and retained in a secure location to support departmental investigation of any delivery incident.	(1) Develop a daily summary report recording numbers of packages received, delivered and shipped. Assign responsibility to Shipping and Receiving staff to compile and forward to management. (2) Test audit 6 receiving and delivery records each month to assure that contents, prices were correct, and that customer received them in good order. (3) Require Shipping and Receiving staff to learn to do PO Inquire, and PO Receiving. (4) Review Receiving and Shipping policies and procedures at staff meetings at least one time each fiscal year. (5) Have joint meetings between Shipping/Receiving staff, Purchasing and Accounts Payable at least one time per year.
187	ADMFIN	MATERIAL S MGMT	Operational	Financial	MAIL ROOM - Interruption of Business: To assure that vital inbound mail is picked up, sorted and delivered in a controlled manner to support departments receiving cash payments, gifts, registration commitments, invoices or legal papers.	INTERRUPTION OF BUSINESS. If inbound mail flow is impaired, college is at risk for receiving payments, registrations and other vital business communications.	(1) Maintain strong relations with Salem Post Office management staff. (2) Monitor the environment for new methods of business communication and payments.	(1) Develop a long range plan to deal with any disruption to the U.S. Postal Service. (2) Develop weekly reports on cash receipts/deposits to indicate variances that could be caused by performance in mail processing.
188	ADMFIN	MATERIAL S MGMT	Strategic	Acad/Student Life Concerns	To assure that INTERCAMPUS MAIL is expedited to students and faculty.	REDUCED SATISFACTION AND PARTICIPATION IN INTER-DEPARTMENTAL COMMUNICATIONS AND ACTIVITIES..	(1) Maintenance of a scheduled pick-up and drop-off of intercampus mail from over 12 locations at almost every building on every campus of the College.	(1) Annual reminder to campus customers regarding appropriate addressing, handling procedures to maximize efficiency of processing.
189	ADMFIN	PAYROLL	Financial	Financial	Maintain Payroll reconciliation between MMARS/HRCMS and People Soft	Timeliness and accuracy of Financial Reporting	Procedures for Interfacing HRCMS Payroll from the Commonwealth Information Warehouse and uploading data to the PS GL are documented. More than one staff are being trained in these procedures in the event that a back up is needed. MMARS and PS GL reports are reviewed as part of monthly reconciliation to identify any variances in PR reporting.	

Item #	Area	Source	Risk Driver	Category	Goal	Risk	Existing Controls (if any)	Desired Controls
190	ADMFIN	PAYROLL	Operational	Financial	Payroll enters time and attendance for Non-Student Institutional Employees and Additional Compensation for Full Time Faculty	Time Sheet submitted to Payroll with signature but there is no prior authorization.	An Authorization for Institutional Employee Hiring Form must be completed and signed by the Authorized Budgetary Signatory, Human Resources, and the Area Head, prior to start of work. (Financial Services Internal Control Policies & Procedures Manual Sect. 10)	Mandate the Policy
191	ADMFIN	PAYROLL	Operational	Financial	Payroll Manages the Default Schedule of the Full Time Benefited Employee	Daily Exception Report does not match weekly attendance record	Payroll Staff reviews weekly attendance record and exception report. If they do not match, Payroll contacts timekeeper for accurate report. (Financial Services Internal Control Policies & Procedures Manual Sect. 10)	Mandate the Policy
192	ADMFIN	PAYROLL	Operational	Financial	The Payroll Manual is posted on the College website.	Payroll processes change over time and these changes need to be communicated to timekeepers.	Timekeepers use existing manual or call Payroll for updated information on changes to the process. (Financial Services Internal Control Policies & Procedures Manual Sect. 10)	Mandate the Policy
193	ADMFIN	PAYROLL	Operational	Financial	Payroll enters time for students who are either College Work Study (Financial Aid) or Institutional Employees on a weekly basis	Incorrect form used by supervisor creates a delay in processing student time into the payroll system that would result in a student not being paid.	Yellow form used for Institutional Workers and white form used by College Work Study Students. (Financial Services Internal Control Policies & Procedures Manual Sect.10)	Mandate the Policy
194	ADMFIN	PAYROLL	Operational	Financial	Proper authorization of Overtime	Abuse of overtime	Procedures and forms sign off by management per request.	
195	ADMFIN	PUR	Financial	Operational	To move as much ordering as possible to web ordering where possible and where the contract is centrally controlled allowing the customer to order from the established vendor on line therefore bypassing the need for a PO. This system is in place for three vendors at the present time Staples, Grainger, and Dupli. In all cases the volume of orders is high and the amounts of each transaction are relatively low.	People order more than they need. People order for personal use not work use. People order more than their budget allows.	People who order on line must have a password, training, a Chartfield, a budget. Their purchases are reviewed by an authorized supervisor and administrator of the on line ordering program. There is a hierarchy set up in the system. As a last resort AP will kick out the order if it exceeds budget when they try to pay.	Will research other vendors for on-line processing

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196	ADMFIN	PUR	Operational	Financial	To maintain a proper vendor file	Payments could be made to vendors who have not submitted a W-9 form and we would be in violation of IRS and state regulations.	Before a vendor is created in the PeopleSoft System a W-9 form is obtained from the vendor and placed on file in Financial Services. (Financial Services Internal Control Policies & Procedures Manual Sect. 4)	
197	ADMFIN	PUR	Operational	Financial	Vendor Management	Proper segregation of Duties where vendor set up and maintenance is separated from the disbursement function	The Purchasing department will enter and maintain vendors	
198	ADMFIN	PUR	Operational	Financial	We need to obtain purchase orders prior to incurring financial obligations, regardless of funding source or amount.	Purchases made outside may not meet college objectives	All POs issued by ADMFIN. See A Guide to the Procurement Process, Section: The College Wide Policy for Procurement. (Financial Services Internal Control Policies & Procedures Manual Sect. 12)	Mandate the policy.
199	ADMFIN	PUR	Operational	Financial	Make sure when a purchase is made that if it is a replacement something is going out, traded in, or discarded and included in the purchase negotiation and price. Make sure that all items coming in are "just in time" not multiple years worth of goods.	Old, unusable items will be stored in classrooms, stairwells, attic, and crawl space. Stock becomes obsolete, damaged, wet and not usage.	Buyers are to check purchase orders to make sure only what is needed is being purchased and it is only for immediate use not multiple years worth being stored.	Not to spend money on cleaning out college.
200	ADMFIN	PUR	Operational	Financial	Roll forward all Administrative Blanket Orders such as Verizon Wireless for cell phones, Aramark for uniforms, Galaxy International for internet service, PHH for fleet services, Xerox for copiers, Nextel for communication devices, etc.	Invoices come in for goods that do not have a purchase order in the system. Funds must be encumbered for the entire year before they are expended.	Purchasing will open Administrative Purchase Orders at the beginning of the Fiscal Year.	Continuity of ordering and no stock outs.
201	ADMFIN	PUR	Operational	Financial	We must go through the bidding process for goods and services not available under established contracts.	Breaking the State laws covering bidding.	All purchases over \$5,000 must be bid. See A Guide to the Procurement Process, Section: The College Wide Policy for Procurement. (Financial Services Internal Control Policies & Procedures Manual Sect.12)	Mandate the policy.
202	ADMFIN	PUR	Operational	Financial	Standardization of equipment & furniture.	A hodge-podge of maintenance contracts. Non-compliance with the Call 133 fire code. Buying inferior goods that do not last.	Standards maintained by ADMFIN Department. See A Guide to the Procurement Process, section Our Responsibilities and Objectives. (Financial Services Internal Control Policies & Procedures Manual Sect. 12)	

Item #	Area	Source	Risk Driver	Category	Goal	Risk	Existing Controls (if any)	Desired Controls
203	ADMFIN	PUR	Operational	Financial	Seek out reliable and economical vendors while complying with laws, rules and regulations.	The College does not maximize its spend power. Poor quality of goods and services and possible violation of rules & regulations.	Bid procedures by ADMFIN Department. See A Guide to the Procurement Process, section The College Wide Policy for Procurement. (Financial Services Internal Control Policies & Procedures Manual Sect. 12)	
204	ADMFIN	PUR	Operational	Financial	The ProCard purchases must comply with the policy regarding the use of the College, State, MHEC, and E & I vendors. The ProCard must only be used to purchase approved commodities.	All purchase must be made within the card holders available Budget. It is the cardholder's responsibility to make sure the card is not used for personal purchase or non-authorized items.	All employees have signed the SSC Employee Agreement and attended ProCard Training. (Financial Services Internal Control Policies & Procedure Manual Sect. 11). ProCard refresher courses are offered throughout the year.	Adhere to ProCard Procedures Manual.
205	ADMFIN	PUR	Operational	Financial	Payments to the ProCard Bank must be made by the 10th of each month.	By not paying by the 10th of each month we risk not receiving a commission from the ProCard Bank.	Pay "New Balance" from electric bill on the first business day of each month.	That the college maximize our revenue from commissions.
206	ADMFIN	PUR	Operational	Financial	April 1, the last day to order furniture. May 1, the last day to order or process online requisitions. June 1, the last day to order for Commencement, Summer Camps, Summer Projects, Summer Classes. July 1, the last day Accounts Payable will accept payment vouchers for reimbursement of expenses that occurred in June.	If the key closing dates are not adhered to, purchases will be processed that may be delivered after June 30, thereby, causing a cross over into the next fiscal year of delivery and payment.	End of year closing dates are published in February of each year. (Financial Services Internal Control Policies & Procedures Manual Sect. 11)	Adhere to key closing dates.
207	ADMFIN	PUR	Operational	Financial	All transactions for goods and services must be processed through the ADMFIN Department to ensure uniformity and sound business practice.	Higher prices through non-negotiated purchases. Also, other college requirements not met (i.e. minority ADMFIN)	Purchase requisitions must be approved by department heads and converted to PO by ADMFIN Department. See A Guide to the Procurement Process, Section: The College Wide Policy for Procurement (Financial Services Internal Control Policies & Procedures Manual Sect. 12)	Mandate the policy.
208	ADMFIN	PUR	Operational	Financial	Prohibit split ordering to avoid the bidding process.	Circumvention of the bid process	College procurement policy & State Policy. See A Guide to the Procurement Process, Section: The College Wide Policy for Procurement (Financial Services Internal Control Policies & Procedures Manual Sect. 12)	

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209	ADMFIN	PUR	Operational	Financial	When the lowest bidder is not selected by the end user, it must be clearly stated in writing why the lowest bidder was not selected.	Not getting best price	Justification memo on exception bid procedure. See A Guide to the Procurement Process, Section: The College Wide Policy for Procurement (Financial Services Internal Control Policies & Procedures Manual Sect. 12)	
210	ADMFIN	PUR	Operational	Financial	Use the State, and Massachusetts Higher Education Consortium (MHEC, Education & Institutional Cooperative (E & I), and College contracts for all goods and services over \$5,000.	Negotiated agreements with buying groups yield favorable terms	Purchases made from approved contracts are acceptable without bid. See A Guide to the Procurement Process, Section: The College Wide Policy for Procurement. (Financial Services Internal Control Policies & Procedures Manual Sect. 12)	Mandate the policy.
211	ADMFIN	PUR	Operational	Financial	Sole source requisitions must be accompanied by a written, detailed explanation and justification.	Circumvention of bid process	College procurement policy & State Policy. See A Guide to the Procurement Process, Section: The College Wide Policy for Procurement. (Financial Services Internal Control Policies & Procedures Manual Sect. 12).	
212	ADMFIN	PUR	Operational	Financial	All new vendors will be entered by Purchasing personnel only. Including students, vendor changes and student changes. This will be for not only purchase orders, but also payment vouchers and refunds.	That employees who can enter vendors and make payments could create new unauthorized fake vendors and pay them.	Only Purchasing personnel who cannot pay will enter all new vendors.	
111	ADMIN	BUR	Operational	Financial	Safeguarding of receipt books	Misappropriation of funds	A system has been implemented to track new and used receipt books (e.g. a spreadsheet is used to track the books, books are numbered, unused books are locked in the Associate Bursar's files, the destroy date is on the front of each book, etc.)	
213	CIO	MIS	Operational	Acad & Admin Systems	To provide secure tape backup storage for mission critical systems and data.	An offsite location needs to be developed for copies of the production software and data; in support of disaster recovery procedures.	Current backup tapes are stored at nearby campus facilities, which protect them from fire, but not necessarily theft or catastrophic disaster.	An agreement with an offsite, media storage, vendor was implemented to ensure that all production systems, data and historic data archives will be protected in the event of catastrophic occurrences.

Item #	Area	Source	Risk Driver	Category	Goal	Risk	Existing Controls (if any)	Desired Controls
214	CIO	MIS	Operational	Acad & Admin Systems	To secure production code libraries against fraudulent update.	Code migrations to the production environments need to be managed to ensure that destructive or malicious code is not migrated to software libraries	Code updates are managed by assigned, staff developers who are responsible for their integrity and accuracy.	The QA test and production environments have been locked from developer access. DBA have been assigned the responsibility for accepting code updates from developers, verifying its compliance with change management documentation, verifying user acceptance of the code modification, prior to its move to the QA or production environments. This new process has successfully entrusted a "double custody" process for all production migrations as well as the requirements for adequate documentation supporting all such modifications.
215	CIO	MIS	Operational	Acad & Admin Systems	To provide secure tape backup storage for mission critical systems and data.	An offsite location needs to be developed for copies of the production software and data; in support of disaster recovery procedures.	Current backup tapes are stored at nearby campus facilities, which protect them from fire, but not necessarily theft or catastrophic disaster.	An agreement with an offsite, media storage, vendor was implemented to ensure that all production systems, data and historic data archives will be protected in the event of catastrophic occurrences.
216	CIO	MIS	Operational	Acad & Admin Systems	To secure production code libraries against fraudulent update.	Code migrations to the production environments need to be managed to ensure that destructive or malicious code is not migrated to software libraries	Code updates are managed by assigned, staff developers who are responsible for their integrity and accuracy.	The QA test and production environments have been locked from developer access. DBA have been assigned the responsibility for accepting code updates from developers, verifying its compliance with change management documentation, verifying user acceptance of the code modification, prior to its move to the QA or production environments. This new process has successfully entrusted a "double custody" process for all production migrations as well as the requirements for adequate documentation supporting all such modifications.

Item #	Area	Source	Risk Driver	Category	Goal	Risk	Existing Controls (if any)	Desired Controls
217	CIO	MIS	Operational	Acad & Admin Systems	To improve the secure administration of production IDs and passwords.	The effective management of the security setup processes for the production and QA environments is necessary to ensure the prohibition of fraudulent activities or illegal access to online student and financial data.	An MIS developer, working with business security managers, has been administering the security process supporting these data repositories.	The responsibility for security administration has been removed from developer control in the interest of establishing a more mature security environment. Security permissions are granted on a double custody basis, first the request must be initiated by the business user security manager responsible for assuring the legitimacy of the business need; the request is passed to an IT director to ensure its compliance with existing security standards of operation; the IT Security Manager is then directed to set up the security as approved. The IT security manager does not have access to production code libraries or processes.
218	CIO	MIS	Operational	Acad & Admin Systems	To guard against unauthorized access to system data in the event of employee departures and terminations.	Departing employees, especially if involved in acrimonious terminations, can potentially damage system applications or data if their system access is not removed.	In the case of forced terminations, the IT Help Desk is notified to block system access prior to the point of employee termination. For employees who are retiring or taking leave from the College at their own discretion, the IT Security Managers rely upon notification from the business departments to be notified of such departures. On a semi-annual basis, departmental security managers are provided a list of current User IDs as a follow-up to the normal notification process.	This process will be enhanced further by a monthly review of systems security, supported by an electronic interface to employee systems that will notify the security managers of employee departures. The report to business user managers will be implemented on a monthly basis to ensure that all unauthorized access to College systems is restricted to current operational personnel only.
219	CIO	MIS	Operational	Acad & Admin Systems	To guard against a catastrophic failure of the Colleges' data center.	Should the College's data center be destroyed by a catastrophic event, the College would be without access to all of its support operations, including access to student information.	Backup tapes of all administrative applications are maintained at an off-site location to guard against such an event, a designated data center should be identified, which has hardware, software and connectivity installed to speed the recovery from any catastrophic event.	A designated data center should be identified, which has hardware, software and connectivity installed to speed the recovery from any catastrophic event.

Item #	Area	Source	Risk Driver	Category	Goal	Risk	Existing Controls (if any)	Desired Controls
220	CIO	MIS	Operational	Acad & Admin Systems	To improve the secure administration of production IDs and passwords.	The effective management of the security setup processes for the production and QA environments is necessary to ensure the prohibition of fraudulent activities or illegal access to online student and financial data.	An MIS developer, working with business security managers, has been administering the security process supporting these data repositories.	The responsibility for security administration has been removed from developer control in the interest of establishing a more mature security environment. Security permissions are granted on a double custody basis, first the request must be initiated by the business user security manager responsible for assuring the legitimacy of the business need; the request is passed to an IT director to ensure its compliance with existing security standards of operation; the IT Security Manager is then directed to set up the security as approved. The IT security manager does not have access to production code libraries or processes.
221	CIO	MIS	Operational	Acad & Admin Systems	To provide Data Communications to the College community in a secure, reliable and seamless manner.	Security needs to be tightened. The mission and scope of responsibility for Networking Services must be more clearly defined. Financial resources must be made available to expand/maintain/upgrade data infrastructure.	A new firewall has been implemented with tighter security policies to protect against outside intrusions and restrict on-campus services based on privilege levels. A network Engineer will be brought on board in the next month to address.	A password policy needs to be implemented. Physical access to wiring closets and data centers must be limited to Networking and Telecommunications personnel. Funding needs to be made available.
222	CIO	NETWORK	Operational	Acad & Admin Systems	To provide Data Communications to the College community in a secure, reliable and seamless manner.	Security needs to be tightened. The mission and scope of responsibility for Networking Services must be more clearly defined. Financial resources must be made available to expand/maintain/upgrade data infrastructure	A new firewall has been implemented with tighter security policies to protect against outside intrusions and restrict on-campus services based on privilege levels. A Network Engineer will be brought on board in the next month to address network-layer security.	A password policy needs to be implemented. Physical access to wiring closets and data centers must be limited to Networking and Telecommunication personnel. Funding needs to be made available to address expansion and upgrade of electronic infrastructure. Development and implementation of networking policies and procedures needs to be based on proven industry standards and tested production environment methodologies that are recommended by the Director of Networking services.

Item #	Area	Source	Risk Driver	Category	Goal	Risk	Existing Controls (if any)	Desired Controls
223	CIO	USERSUPP	Operational	Acad & Admin Systems	To provide Computer user Support to the College community in a secure, reliable and seamless manner.	Lack of adequate resources results in slow customer service; Lack of adequate security results in a loss of equipment that risks academic and administrative goals, events, or programs; Lack of adequate delivery mechanisms results in injury of student or staff; Lack of security and back up on Blackboard result in a loss of teaching materials.	Extensive use of student employees; Students sign a waiver form if using their own vehicle; Deliveries are planned with professional staff participating and borrowing appropriately insured College vehicles; Equipment is stored behind lock with limited access keys; Large deliveries planned in careful coordination with Public Safety; Limited sys admin access, upgraded machine planned, and upgraded program planned.	Additional professional personnel; a dedicated transport vehicle; a larger, alarmed storage room.
224	CIO	USERSUPP	Operational	Acad & Admin Systems	To provide Computer user Support to the College community in a secure, reliable and seamless manner.	Lack of adequate resources results in slow customer service; Lack of adequate security results in a loss of equipment that risks academic and administrative goals, events, or programs; Lack of adequate delivery mechanisms results in injury of student or staff; Lack of security and back up on Blackboard result in a loss of teaching materials.	Extensive use of student employees; Students sign a waiver form if using their own vehicle; Deliveries are planned with professional staff participating and borrowing appropriately insured College vehicles; Equipment is stored behind lock with limited access keys; Large deliveries planned in careful coordination with Public Safety; Limited sys admin access, upgraded machine planned, and upgraded program planned.	Additional professional personnel; a dedicated transport vehicle; a larger, alarmed storage room.
225	CIO	VOICECOM	Operational	Acad & Admin Systems	To provide Voice Communications to the College community in a secure, reliable and seamless manner.	1)Fire with in the North Campus telephone underground could damage to PBX/Voicemail hardware and cut off data communications to/from internet and Commonwealth of Mass HRIS. 2)"911" calls cannot be responded to directly because no caller ID is sent from campus extensions. Possible question(s) of liability in dormitories.	1)No controls to address fire.2)Public Safety intervention required by Salem P.D. to respond to 911 calls.	1) Install fire suppression system in North Campus telephone underground. Install duplicate PBX processor and redundant telco facilities at Central Campus.2) Install e911 software on PBX.
226	CIO	WEB/MIS	Operational	Acad & Admin Systems	To guard against unauthorized access to system data in the event of employee departures and terminations.	Departing employees, especially if involved in acrimonious terminations, can potentially damage system applications or data if their system access is not removed.	Using Employee Management System, supervisors submit user termination requests to Human resources for approval. Upon approval, security administrators of all IT systems are notified. Human Resources can also initiate this process. In the case of forced termination, the CIO or in his absences, an IT Director) is also notified by telephone.	The list of users will be compared to official HRCMS data on a bi-weekly basis. Communication to security administrators currently by email, will be replaced where ever possible by automated process.

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287	HR/EO	HR/EO	Operational / Financial	Segregation of Duties	To assure the Hiring Function and employee records are separated from the employee payment process	Fraudulent employee payroll	Per established policies and procedures based upon Generally Accepted Auditing and Accounting Standards, the Human Resources and Equal Opportunity Office is organizationally separated from the payroll department. HR/EO is responsible for the hiring of all SSC personnel and the Payroll Area is responsible for processing bi-weekly payroll.	
288	HR/EO	HR/EO	Operational / Financial	Segregation of Duties	Employee records management is systematically secured from payroll	Fraudulent employee payroll	Through internal policies and procedures as well as security established in the Commonwealth's HR/CMS system, SSC HR/EO staff are not authorized to process payment to employees as payroll staff cannot modify employee demographic or hiring information.	
285	IA	IA	Financial	Gift Processing	Proper recording of gifts received	Inaccurate account records and attribution of gifts	Policies and procedures have been implemented to ensure accurate record keeping of both gift income and event revenue. Monthly, quarterly and annual reporting to reconcile with Foundation.	
286	IA	IA	Financial	Tax Acknowledgment	Compliance with IRS regulations regarding donations	Not appropriately crediting donor tax receipts	Policies have been established to determine tax deductibility in cases where goods or services have been received by the donor.	
283	IA	IA	Financial	Endowment Management	Assure compliance with Board of Higher Ed. Endowment Incentive Program	Non Compliance would cause a lack of match and reduce revenue	Policies and procedures have been implemented based upon those submitted to the BHE including the establishment of dedicated funds, ongoing record keeping and tracking of income and expenditures as well as reporting to the Board of Trustees	
284	IA	IA	Financial	Scholarship and Endowment Management	Compliance with agreed upon terms of scholarships and endowments	Non Compliance could lead to negative relationships with donors, reduced giving, and potential pledge ramifications.	Policies and procedures have been implemented to properly establish dedicated funds and ensure accurate record maintenance and compliance with agreed upon terms, as well as reporting to the SSC Scholarship Committee.	

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227	STULIFE	ATHLETICS	Operational	Facilities, Health & Safety Issues	To expand and fully equip a much larger Wellness Center	Current space is inadequate, crowded and hidden.	Professional staff run a good operation with what they have available.	A plan to reconfigure the multipurpose gym into a modern health club like Wellness Center with walls of glass overlooking Alumni Field and the O'Keefe parking lot.
228	STULIFE	ATHLETICS	Operational	Facilities, Health & Safety Issues	To maintain and update the infrastructure of the O'Keefe building.	Old equipment fails and ice surface melts or pool goes off line.	Assigned technician provides consistent and required service to machinery, boilers and compressors.	A well-defined replacement plan for major components required for building maintenance.
229	STULIFE	ATHLETICS	Operational	Facilities, Health & Safety Issues	To provide adequate on campus facilities for our field teams.	City owned fields become unsafe or unavailable. Opponents refuse to compete here.	No control over city fields. Alumni Field has been modernized and a softball field has been constructed.	Building a baseball field and tennis courts on Central Campus is pending.
230	STULIFE	ATHLETICS	Operational	Facilities, Health & Safety Issues	Daily and consistent maintenance of O'Keefe Building in conjunction with our varied seasonal schedule	Weekend staff eliminated during peak winter season. Inadequate maintenance of O'Keefe Center	Week day effort by facilities to maintain cleanliness of building.	Custodial staff assigned to building during peak usage, and especially on Saturdays during the winter season. Custodial Staff reporting directly to Athletics.
231	STULIFE	ATHLETICS	Operational	Financial	To maintain an adequate Budget which will provide quality programs and services.	Inadequate funds to maintain new on campus athletic facilities and manage the increase n home games.	Team and individual success is well publicized. Community outreach is well planned and extensive. Academic success of our athletes is well documented.	Better recognition for community service and academic success. Additional trainer and staff assistant to manage pending Central Campus facilities. Additional funds for student-athlete welfare.
232	STULIFE	CAMPCTR	Operational	Facilities, Health & Safety Issues	To provide facilities for the Salem State College community that promote student development, enhance the educational environment and complement the academic mission of the College.	Equipment located in the building may be stolen or damaged	Limit access to keys; Sign-in and sign-out procedures in place for student organization offices; student employees/staff circulate through building periodically to monitor facility. Training for student employees.	Managed on a case-by-case basis.
233	STULIFE	CAMPCTR	Operational	Financial	To provide programs, facilities and services for the Salem State College community that promote student development, enhance the educational environment and complement the academic mission of the College.	The institution may be held liable for injuries to participants or damages to property at campus events. Students sell tickets, etc. and handle cash that needs to get deposited.	Advisors required at most events; liability waiver used for some events; Police details required for large events and those which are highly interactive training required of student officers; clearly articulated policies; clearance form used to collect information and assess potential issues with sponsors. Organizations not permitted to establish outside accounts; advisors expected to supervise events and group activities; Financial Services limits opportunities for students to handle cash through corporate card or cash advances to staff only.	Managed on a case-by-case basis.

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234	STULIFE	CAREER	Operational	Acad & Admin Systems	To improve accuracy of student contact information	Smaller response to Destination Survey	Career Services attempts to register as many seniors as possible (separate recruiting system/Interviewtrak) resulting in improved information for some seniors.	Propose systematic senior clearance earlier in academic year.
235	STULIFE	CAREER	Operational	Acad & Admin Systems	To improve technical support for division.	Significant time wasted by staff attempting projects without appropriate training.	Limited support from MIS/IT/Web staff due to heavy IT load. As a result we experience long waits or are not identified as a high priority. Lower quality-attempts by non-technical staff.	Technical Support person in Student Life Division with the sole responsibility of providing support & training.
236	STULIFE	CAREER	Operational	Acad/Student Life Concerns	To implement systems to identify students intention to graduate earlier in the academic year	Loss of contact with recent alumni (impacts alumni affairs, career services, development, graduate school...). Valuable staff time (professional & support) spent trying to up the response rate to the Destination Survey.	All individuals who schedule a counseling appointment (career) are asked to update the appointment database each time they make an appointment. In addition a short survey is conducted at graduation which includes e-mail information. These databases are used when a survey is returned with a bad address.	Require an update on contact information 2nd semester of senior year possibly ties to graduation tickets, senior clearance, release of grades.
237	STULIFE	CAREER	Operational	Acad/Student Life Concerns	To assist undecided undergraduate students with their choice of major.	If students don't feel connected (with a major or dept.) they are at greater risk for leaving the college. Currently at peak times students can wait up to 2 weeks for an appointment	Freshman Seminar course-required for all undecided freshman, most sections visit the Career Center and participate in an orientation. Secretary attempts to screen urgency of appointment a puts undecided freshman as a top appointment priority	Improved communication between freshman seminar faculty and academic advisers as to the perceived urgency for a particular student. Pro-active outreach to students who are registered after their freshman year as undecided.
238	STULIFE	CAREER	Strategic	Acad & Admin Systems	To increase the College's ability to respond appropriately and quickly to changes in the labor market.	As programs are added or revised currently communication is not sufficient to inform college community of changes and as a result it is difficult to update employers on changes.	Currently areas that deal with employers act independently (cells) with very little communication or collaboration.	System for sharing new employer contacts college-wide.
239	STULIFE	CAREER	Strategic	Acad/Student Life Concerns	To improve and enhance employer relations	In a poor economy employers tend to drop those schools with whom they feel less connected.	Minimal outreach as a result of staffing, direct mail campaign primary method of contact.	Additional resources which will support Improved outreach
240	STULIFE	CAREER	Strategic	Acad/Student Life Concerns	To increase employment opportunities for SSC students/alumni		Prospective students don't chose College. Current students transfer.	Adequate staffing with specific responsibilities of researching labor market trends and pro-active marketing of college/programs to prospective employers
241	STULIFE	CNSHLTH	Compliance	Facilities, Health & Safety Issues	To maintain confidential treatment records in accord with current legal and ethical standards.	Health Insurance Portability and Accountability Act of 1996	Director is HIPAA Privacy and Security Officer for SSC. College attorneys have reviewed policies and procedures and they have been brought into compliance with HIPAA as needed.	

Item #	Area	Source	Risk Driver	Category	Goal	Risk	Existing Controls (if any)	Desired Controls
242	STULIFE	CNSHLTH	Compliance	Facilities, Health & Safety Issues	To provide high-quality counseling services and medical services to students in order to facilitate their educational success	Malpractice suit	Careful selection of licensed professional staff. Peer review of cases for quality control. Close supervision of medical residents and counseling interns. Professional liability insurance. Student Health Advisory Committee. Patient Satisfaction Surveys.	
243	STULIFE	CNSHLTH	Operational	Facilities, Health & Safety Issues	To provide crisis intervention and emergency treatment as appropriate; in coordination with the Department of Public Safety	After hours medical needs	RA's and other appropriate staff are trained to call Campus Police as first responders for after hours medical emergencies. RA's are issued first-aid kits for minor problems. Liaison with Salem Hospital Mental Health Triage for after hours mental health emergencies.	
244	STULIFE	CNSHLTH	Operational	Facilities, Health & Safety Issues	To provide short-term individual counseling services to students in order to facilitate their educational success	Suicide of student	RA's trained on suicide intervention and referral. Website includes anonymous screening for depression and other problems, as well as referral information. Outreach to faculty and staff on suicide prevention. Same-day appointments for urgent mental health concerns. Continuous supervision and peer review of ongoing client cases.	
245	STULIFE	CNSHLTH	Operational	Facilities, Health & Safety Issues	To develop appropriate statements and procedures or health-related situations such as the outbreak of a communicable disease	Infectious disease outbreak (i.e. avian flu); includes possible bioterrorism	Health Services Coordinator chairs Emergency Preparedness Task Force that is writing a comprehensive plan. Active relationship with the Massachusetts Department of Public Health; we follow their protocols and directives. Ongoing continuing education for medical staff. Weekly update meeting with Residence Life, Campus Police, Judicial Affairs and Counseling & Health Services.	Review and revise Emergency Plan as needed. Continue active relationship with DPH
246	STULIFE	FINAID	Compliance	Acad/Student Life Concerns	To ensure confidentiality for all students re: Financial Aid info/awards.	Information given to parties that have no right to know students' financial information, e.g., non-custodial parent in a financial dispute.	Questioning people, whether in person/or on the telephone by asking for identifying information to ascertain if they should receive confidential financial information. (Financial Services Internal Control Policies & Procedures Manual Sect. 7)	Ensure that all workers are familiar with and well versed in the FERPA regulations/Right to Know policy.
247	STULIFE	FINAID	Compliance	Financial	Accurate and timely identification of students not making Satisfactory Academic Progress SAP).	Students receiving aid to which they are not entitled.	Students who are not making SAP are identified through Academic Affairs via a report. Financial Aid staff manually code these students in PeopleSoft to prevent the awarding/dispersing of financial aid. ((Financial Services Internal Control Policies & Procedures Manual Sect. 7)	More timely identification of students not making SAP. Automate the process of identifying SAP students on PeopleSoft.

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248	STULIFE	FINAID	Compliance	Financial	Checks that arrive in the office via mail be delivered to the appropriate office as soon as possible to avoid any delays in distribution to the students. e.g.. Student Loans, Out-of-State Grant money.	Holding on to funds can cause school to miss important deadlines in disbursing funds within appropriate guidelines.	Employees oversee mail distribution and ensure that it is appropriately distributed in a timely manner. (Financial Services Internal Control Policies & Procedures Manual Sect. 7)	Communication to all staff of the pitfalls of not disseminating mail promptly and developing a system for routing of checks.
249	STULIFE	FINAID	Compliance	Financial	Timely return of Title IV and State funds for students who withdraw, take a LOA, or stop attending all classes.	School's loss of eligibility to participate in Title IV and State aid programs	Registrar's Office to identify students who stopped attending all classes. Staff assigned to perform Federal/State refund calculations. Financial Aid can run Registrar Reports as needed. (Financial Services Internal Control Policies & Procedures Manual Sect. 7)	Regular review of refund calculations by another staff member to eliminate calculation errors. Institute a tracking system of recovered funds to insure they are returned within legally allowable timeframe. Modification of existing reports to better meet the needs of the Financial Aid Office.
250	STULIFE	FINAID	Financial	Acad & Admin Systems	Timely disbursement of funds to accounts and refunds to students.	Stress for students who depend on aid for living expenses. Student complaints and non-compliance audit findings.	Financial Aid census date set to the end of the last day of Add/Drop after the beginning of each semester. Two to three weeks of "clean-up" to insure proper amounts of aid are awarded and disbursed. (Financial Services Internal Control Policies & Procedures Manual Sect. 7)	Develop reports that can be used each semester for "clean-up" rather than relying totally on queries. Eliminate the need for Student Financials to manually review refund checks.
251	STULIFE	FINAID	Financial	Financial	Timely completion of Mass Grant Certification Rosters	Delayed payments to students, dissatisfied students. Loss of funding for program	Manual Certification of all rosters to ensure student eligibility. (Financial Services Internal Control Policies & Procedures Manual Sect. 7)	Dedicated personnel during peak time to meet state deadlines for return of rosters. File review and verification completed in timely fashion.
252	STULIFE	FINAID	Financial	Financial	Accurate and timely completion of Perkins Loan Packets	Delay in disbursing funds to students. Over/Under awarding Perkins Loan funds. Potential inability to collect on loan.	Staff dedicated to oversight of preparation and completion of documents. This is a manual process. (Financial Services Internal Control Policies & Procedures Manual Sect. 7)	Training of staff on required information. Coordination between Loan Repayment Office and Financial Aid to insure the accuracy of student loan records.
253	STULIFE	FINAID	Financial	Financial	Accurate and timely completion of Nursing Loan Packets.	Delay in disbursing funds to students. Over/Under awarding Nursing Loan funds. Potential inability to collect on loan.	Staff dedicated to oversight of preparation and completion of documents. This is a manual process. (Financial Services Internal Control Policies & Procedures Manual Sect. 7)	Training of staff on required information. Coordination between Loan Repayment Office and Financial Aid to insure the accuracy of student loan records.
254	STULIFE	FINAID	Operational	Acad & Admin Systems	Complete and accurate setup of Financial Aid PS security measures	Untrained personnel with ability to perform high risk functions	Financial Aid security groups attached to user's ID (Financial Services Internal Control Policies & Procedures Manual Sect. 7)	Accurate setup of security for individual users within the Financial Aid office based on their job responsibilities

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255	STULIFE	FINAID	Operational	Acad & Admin Systems	Enhance capability to communicate with students.	If students do not receive appropriate notification(s), there can be delays in awarding and/or disbursing funds and a possible loss of funds.	We have automated award Notifications that can be generated in batch or singularly. There is one automated missing information letter that is sent to students who require additional information. (Financial Services Internal Control Policies & Procedures Manual Sect. 7)	To have our communications overlaid in the production data base of PeopleSoft 3C's communications.
256	STULIFE	FINAID	Operational	Acad & Admin Systems	Proper reporting of Pell disbursements to COD.	COD rejecting disbursements not reported in 30 days.	PeopleSoft fix has automated this process (Financial Services Internal Control Policies & Procedures Manual Sect. 7)	Desired controls in effect.
257	STULIFE	FINAID	Operational	Acad & Admin Systems	Continuous reconciliation in the Direct Loan program	Academic Year's activity reconciled in a short amount of time. Errors not caught until the end of the year.	Importing of data on both modules (Financials & Financial Aid) to compare the Direct Loan Program. (Financial Services Internal Control Policies & Procedures Manual Sect. 7)	Coordination of regular Direct Loan activity with Student Financials with regards to draw downs of money
258	STULIFE	FINAID	Operational	Acad/Student Life Concerns	To ensure proper handling of documents submitted to the Financial Aid Office.	Documents submitted for verification purpose maybe misplaced which can cause a delay with processing. Documents addressed to a specific person are sometimes placed in that persons in-box and may not be noticed immediately.	Documents submitted to front desk are placed in folders to be data entered. Mail received daily is placed in same folder. All documents are date stamped upon receipt. (Financial Services Internal Control Policies & Procedures Manual Sect. 7)	Oversight by assigned staff to insure adherence to established procedures.
259	STULIFE	FINAID	Operational	Acad/Student Life Concerns	Quality control of records filing system	Misplaced documents or documents filed incorrectly leading to delays in processing of applications	One Support staff who oversees filing system. (Financial Services Internal Control Policies & Procedures Manual Sect. 7)	More and better trained work-study students. Prompt filing of all documents. Develop a sign out system for student files.
260	STULIFE	FINAID	Operational	Acad/Student Life Concerns	Timely review of all aid applications for awarding aid packages	Student will withdraw, take a LOA, or stop attending classes prior to the awarding of federal/state aid, thus losing eligibility under many programs. Student will owe a bill to the College.	Each administrator is assigned a student caseload by alphabet. Missing items notices sent to student to notify them of what is required to complete their application. Incomplete documentation is returned to student for completion. Administrators meet with students via appointments and on-call to resolve problems and complete review of students' files. (Financial Services Internal Control Policies & Procedures Manual Sect. 7)	Additional staff (consultant) to assist in file review during peak periods (spring and early summer). Earlier annual set-up of academic year in PeopleSoft so review process can begin earlier. Regular mailing of MINS and other standardized correspondence to students (3c's).
261	STULIFE	FINAID	Operational	Acad/Student Life Concerns	To auto post earned CWSP funds to Financial Aid item type.	Actual earnings cannot be posted on financial aid until the end of the year. Human errors due to a manual process. Difficult to manage funds	Student Employment keeps a running spreadsheet by student by pay period. It is updated and sent to financial aid every pay period. Payroll office maintains record of earnings. (Financial Services Internal Control Policies & Procedures Manual Sect. 7)	Interface to be developed between Student Employment, Payroll and Financial Aid to insure timely and accurate posting to financial aid.

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262	STULIFE	FINAID	Operational	Financial	To load ISIRs and to send out all corrections to the ISIR(FAFSA) on a timely basis.	Problems will accrue with the completing of files. If ISIRs are not loaded-checklists are not created therefore missing item notices cannot be generated-student files remain incomplete delaying review and award of financial aid.	Corrections sent out every two days and records maintained of how many items are sent and received. (Financial Services Internal Control Policies & Procedures Manual Sect. 7)	To be better able to identify ISIRs that are not getting uploaded into the system.
263	STULIFE	FINAID	Operational	Financial	Keep better track of all outside scholarships, tuition exemptions, waivers, and other outside resources, such as Mass Rehab and Veterans benefits.	Student may be over awarded.	Get reports from Bursar's listing all students getting an outside resource and the amounts of the resources. (Financial Services Internal Control Policies & Procedures Manual Sect. 7)	An automated report to identify all outside scholarships, exemptions, etc. applied to student accounts by Student Financials. Reports produced on a scheduled basis.
264	STULIFE	FINAID	Operational	Financial	To send out and receive all Stafford loan files From ASA in a timely manner.	Problems with loans not being originated and not receiving notification that MPNs have been signed. This will delay disbursements to student accounts.	Files are sent and received on a daily basis.	To be able to identify problems and issues on a timely basis.
267	STULIFE	FINAID	Operational	Acad & Admin Systems	Automate identification of eligible students for the ACG and SMART Grant	Students who are eligible are not properly identified.	Manual process of looking at student transcripts and use of queries to identify eligible students	PeopleSoft automated program to identify students who meet all the criteria for these grants.
265	STULIFE	FINAID	Strategic	Acad & Admin Systems	Incoming Students Award Notification mailed by April 1 or earlier.	If PeopleSoft Financial Aid module yearly set-up is not completed in a timely manner, awards could be late and affect enrollment.	Well documented yearly set-up manual. (Financial Services Internal Control Policies & Procedures Manual Sect. 7)	Timely implementation of Regulatory Releases and patches and fixes to PeopleSoft system. Set-up could then be started in December.
266	STULIFE	FINAID	Strategic	Acad & Admin Systems	Packaging of student aid equitably and efficiently, based on accurate student data.	Picking up wrong student population or missing an entire group of students.	Packaging SQRs are in place and ad hoc queries are used to identify exceptions. (Financial Services Internal Control Policies & Procedures Manual Sect. 7)	Standardization of policies and procedures on entering of student data into Student Administration module of PeopleSoft. Standard reports to replace ad hoc queries for exceptions.
268	STULIFE	FRADM	Operational	Acad/Student Life Concerns	To invite students onto campus with the goal of admission and enrollment.	An injury to a guest may occur on campus	Admissions personnel required at all events. Inform maintenance staff of dates, times, and facilities to be used.	Directions to facilities should be distributed
269	STULIFE	FRADM	Operational	Acad/Student Life Concerns	To invite students onto campus for informational interviews and admission status.	Students who are denied admission becoming irate and unruly.	Counselors are trained in dealing with high-strung individuals. Alternative admissions counseling is provided. Panic button installed at six desks.	Students are aware of the admissions criteria. Students will consider the alternative admissions counseling.
270	STULIFE	FRADM	Operational	Facilities, Health & Safety Issues	To visit high schools and attend college fairs to recruit students for admission.	An injury to a counselor may occur while driving to and from a recruitment event.	Directions to venues are provided. Counselors are insured	Most College fairs are scheduled during daylight hours. Evening fair venues provide security for counselors. Consolidation of high schools to cut down on the number of fairs.

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271	STULIFE	PUBSAF	Operational	Facilities, Health & Safety Issues	Development of a Critical Incident Management Plan	Risks of not having a plan will result in chaos, misdirection of assets and resources and possibly significant danger to members of the community.	Currently being examined by the Public Safety Committee	A manual for First Responders, members of the disaster team, internal and external public safety agencies and other interested members of the community. The plan will serve as a guide to maximize human survival and preservation of property, minimize danger and restore normal operations of the College.
272	STULIFE	PUBSAF	Operational	Facilities, Health & Safety Issues	To retain a qualified, well trained and community oriented police and security service for the Salem State College Community.	Failing to do so puts stress on existing staff members by virtue of the significant turnover rate that currently exists.	Current recruitment and hiring procedure.	A thorough job task analysis of positions and an upgrade of officer's remuneration and benefits package to reduce turnover.
273	STULIFE	PUBSAF	Operational	Facilities, Health & Safety Issues	To develop a strategic plan to prevent, minimize and respond to incidents of Workplace Violence.	Lack of communication amongst staff, faculty and students all contributes to the increase of potential incidents in offices, departments and workspaces on campus. Outdated philosophy relevant to bringing family issues to the workplace.	Community members are encouraged to provide copies of Restraining Orders to the Dept.	Incorporate appropriate information into new employee orientation materials; disseminate to existing employees
274	STULIFE	RESLIFE	Compliance	Acad/Student Life Concerns	To ensure a comfortable environment for all residents to feel safe regardless of their race, ethnicity, religion, gender, abilities or sexual orientation	Students feel discriminated against, threatened our un-welcomed. Student harm themselves or others.	Train residence life staff on issues of diversity, crisis intervention, conflict mediation. Provide educational opportunities for all residents. Address all forms of oppression as quickly as possible. Well developed judicial system and policies set for those who harm or threaten others. Strong support from Counseling Services.	Improved education for first years students in this area
275	STULIFE	RESLIFE	Operational	Acad/Student Life Concerns	To provide educational and developmental opportunities for students and staff.	Student satisfaction may decline. Loss of programmatic/leadership development funding due to necessary Budget cuts. Struggle to involve faculty/staff due to limits with their own Budget and staffing issues. Students and staff traveling to regional conferences and meetings in personal vehicles with the potential for an accident.	Focus on summer conference income to supplement room rent income. Focus on responsible Budget management and smaller cutbacks in a variety of different areas. Continued advocacy with MSCBA and BHE in regards to operational needs. Professional staff members' caravan with students in separate vehicles on regional trips.	More student involvement in education the MSCBA and BHE in regards to what we do and how we do it in this area. More focus/training for staff in developing creative, low-cost initiatives. Exploration of outside funding sources to supplement programming funds.

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276	STULIFE	RESLIFE	Operational	Acad/Student Life Concerns	To maintain diverse student and professional staffs which are reflective of the student population	Waning student interest in what is seen as very traditional leadership positions. Changing student culture/make-up impacting the need for making a certain amount of money, a desire not to be involved in as much conflict, a diminished time availability due to academic involvement, and cultural changes in acceptable/non-acceptable behaviors. Potential move in the state of Massachusetts to unionize para-professional staff.	Opportunities for student staff to hold additional employment, including front desks. Focused training on ethics, decision making, responsibility, role-modeling. Extensive interview/selection process.	Review Residence Hall job descriptions to see if there are newer models that can be incorporated. More intentional recruitment across campus, involving more faculty/staff in the process. Focus on the leadership aspects of the Resident Assistant position and tying it into academics to be seen as relating to potential employment within each academic discipline.
277	STULIFE	RESLIFE	Operational	Facilities, Health & Safety Issues	Provide safe, clean, comfortable and well – maintained housing.	Staffing patterns change drastically and person power can not maintain cleaning levels without authorization of overtime. The age of the residence halls are beginning to have a dramatic effect on the capital improvements that are now necessary to maintain the facilities. The cost, to upkeep the buildings, is reaching a critical point. A student is hurt in the residence halls due to negligence on the part of the staff. Major mechanical failure could result in loss of housing for students. We do not have swing space on campus. Security is breached and non-invited persons enter areas and vandalize, steal or assault residents.	On going supervision and training of Maintainer, professional, desk attendants and para-professional staff. Facility Manager and Working Foreman within the Department to over see and develop preventive maintenance plans as well as deal with crisis. MSCBA capital rehab program with 5 year plan. Refer suspicious activity to Public Safety. 24 hour Front desk staff in our two traditional residence halls. Training on liability/negligence in August 2000 with all staff.	Assess and increase entry level salaries of all professional, trades workers and maintainers. Add alarms to all rear entrances at the Bates Complex.
278	STULIFE	RESLIFE	Operational	Financial	Develop and manage the Dormitory Trust Fund to ensure financial accountability and maintain appropriate spending levels	Failure could result in revenue shortfall	Periodic reports prepared by the Budget Office	Additional staff member in Residence Life responsible for monitoring the entire Budget. Monthly, accurate expense and revenue reports.

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279	STULIFE	RESLIFE	Strategic	Facilities, Health & Safety Issues	To increase the desirability of the residential areas as a site for summer conferences, institutes, etc.	Wear and tear accumulates in buildings that are continuously occupied 12 months a year. Changing economy affecting scheduling of and travel to conferences. Not meeting the Budgetary needs of the department. Budgetary crunch on campus affecting a number of programs specifically their plans for summer housing needs.	Focus on campus groups for large portion of summer income	New residence hall with air-conditioning. More professional, attractive marketing pamphlets. Develop more connections with regional conference groups. Full time staff member to coordinate process.
280	STULIFE	TRADMIN	Operational	Acad/Student Life Concerns	Develop Articulation Agreements	Increased faculty outreach to local community colleges has both positive and negative effects dependent upon course transfer. Possibility of law suits if the agreement is not adhered or if not properly created.	The agreements have a beginning and re-evaluation date, as well as a caveat for changes.	A monitoring process is in place to review agreements if there are changes to the curriculum..
281	STULIFE	TRADMIN	Operational	Acad/Student Life Concerns	Application evaluation	Admissions decisions can result in student frustration and anger. Students can take out frustrations of office personnel or decision-maker.	Students must stop at the reception desk. All staff are advised to listen to students at the reception desk. The receptionist advises counselors to meet with students on the first floor if students seem agitated. All staff are aware of the campus police emergency line and the front desk, as well as the admissions advisors have emergency buttons at their desk to police. If a student is agitated all staff are made aware of the student's name and the process for handling such student.	Cannot avoid student rage if it occurs, however additional training may help
282	STULIFE	TRADMIN	Operational	Facilities, Health & Safety Issues	On the Spot application review and advising/On Campus	Students meet one-on-one with a transfer representative to discuss their application which can result in student frustration and anger. On the Spot often takes place in the evening when staffing is minimal.	It is strongly advised that no person is in the office alone when the office is opened for business.	No person will see students unless there is appropriate coverage.