


TO: Gregory A. McDonald, CFO
Memo to File

FROM: Eugene Cullen, VP Internal Audit and Advisory Services 

DATE: 1/6/2020

RE: Roswell Park Comprehensive Cancer Center Internal Controls Program
Memorandum 11-01 –Internal Control Officer

The Internal Audit and Advisory Services (IAAS) Department will assist Roswell Park management in carrying out their Internal Control responsibilities for the Internal Control Program established and maintained by the Roswell Park Board of Directors. Roswell Park will designate an Internal Control Officer (ICO), Greg McDonald, responsible for evaluating the system of internal controls. The ICO has delegated to the IAAS Department the responsibility for completing the internal control assessment, establishing a training and education program that includes awareness and understanding of internal control standards. These functions are not in conflict with either NYS requirements or professional practice standards (AICPA or IIA).

IAAS will also coordinate, evaluate and validate internal control self-assessment data and perform periodic reviews of internal control effectiveness. Each department manager is responsible for establishment, effectiveness, and monitoring of their internal control program.

Based on the work completed and coordinated by the IAAS Department during the fiscal year ended 3/31/20, the responsibilities of the ICO have been achieved and the attached “Assessment of Effectiveness of Internal Controls” document may be signed.

As regulations or guidance is promulgated and/or clarified the Program memorandum will be updated accordingly.