



Division of Military and Naval Affairs

KATHY HOCHUL
Governor

RAYMOND F. SHIELDS, JR.
Major General, The Adjutant General
22 APR 2026

MNAG-TAG

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: State Internal Control Program (ICP) – The Adjutant General's Vision and Guidance

1. As a governmental agency, we are entrusted with taxpayer dollars and public resources. This responsibility demands that every action we take is both necessary and beneficial to the citizens of our State and Nation. Fiscal stewardship is not merely a goal, it is a core obligation. Maintaining public trust and confidence requires us to manage these resources responsibly and transparently. To achieve this, we have established a strong ICP. The ICP provides a structured approach to evaluate our programs and processes, ensuring that taxpayer funds and resources are used effectively, efficiently, and in compliance with regulations.
2. The Internal Control Officer (ICO) manages the ICP, offering guidance and oversight to ensure that appropriate internal controls are established and align with organizational goals. Additionally, the Internal Audit function supports this framework by delivering independent assurance that our internal controls are functioning as intended. This integrated oversight helps to identify risks, correct inefficiencies, and enhance accountability across all operations.
3. A primary objective of internal controls is to identify and mitigate risks before they impact our mission. Risks can emerge from changes in processes, shifts in personnel, new technologies, or unexpected events, making it crucial that employees and managers remain vigilant and proactive in identifying potential risks. When new risks are identified, they should be clearly documented with all relevant details and reported to your supervisor for initial guidance and assessment. If further support is required, the risk should be elevated to the Office of The Adjutant General for appropriate coordination.
4. To support the effectiveness of the ICP, employees are expected to perform their duties with accuracy and integrity, follow written procedures consistently, conserve resources, and safeguard government property against loss, misuse, or damage. Employees are also encouraged to actively use the ICP to evaluate established processes, reduce inefficiencies, streamline activities, and verify the right internal controls are in place.

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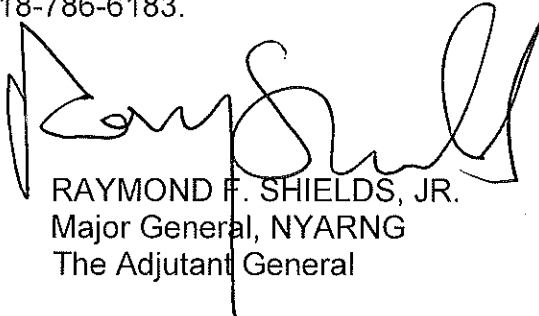
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These actions directly contribute to the long-term strength and reliability of our operations and reinforce accountability across all levels.

5. The success of the ICP is built upon leadership and collective accountability. Managers and supervisors are expected to lead by example, demonstrating ethical conduct, adherence to procedures, and a commitment to proper use of resources. This includes conducting regular evaluations of their program areas, identifying and addressing control gaps, and pursuing continuous improvement. Internal controls apply to all aspects of operations, including the use of facilities, equipment, and personnel. Managers are responsible for ensuring that mission critical duties are carried out effectively within their allocated resources.

6. The ICO serves as a resource to identify risks, enhance controls, and maintain compliance with policies. For assistance or to discuss internal control matters, including questions about the ICP, please contact Jessica Edrington, ICO, at jessica.h.edrington.nfg@army.mil or 518-786-4483.

7. For questions related to Internal Audit assessments, findings, or audit processes, please contact Michael Tagliaferro, Director, Internal Audit, at michael.d.tagliaferro.nfg@army.mil or 518-786-6183.



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