

**The State University of New York  
Internal Control Review Schedule  
2024-25**

**SUNY Old Westbury**

CAMPUS NAME

**Joe Athy**

INTERNAL CONTROL OFFICER'S NAME (ICO)

athyj@oldwestbury.edu

E-MAIL OF ICO

516-876-4220

TELEPHONE NO. OF ICO

<b>High-Risk Areas</b>
------------------------

Fiscal Year Ended March 31,			
2025	2026	2027	2028

**Predetermined:**

Advisory 28 Payment Process [1]  
 Revenue/Cash Management [2]  
 Property Control [3]  
 Procurement  
 Credit Cards [4]  
 Personnel & Payroll [5]  
 Information Technology  
 Financial Aid/NYS TAP [6]  
 Emergency Management [7]  
 General Control Environment

**Tested****Planned Testing**

X	X	X	X
		X	
			X
X			
		X	
	X		
	X		
			X
		X	
		X	

**Campus Specific:**

Facilities Rental [8]
Athletics Department
Residential Life
Maintenance/Facilities [3]
Central Receiving [3]
Academic Affairs (Study Abroad) [9]
Student Affairs (Student Health)

		X	
			X
			X
			X
			X
		X	
			X

**NOTE:** The annual reporting requirement is on an April 1 to March 31 reporting cycle to coincide with the State's fiscal year.

Utilize an "X" to mark the designated area that an internal control review was conducted for the year ended March 31, 2025 and for planned testing for 2026-2028 periods ending March 31.

Utilize an "I" to mark the designated area that an internal control review is currently "In progress" for the year ended March 31, 2025.

Please e-mail this completed schedule to: [sunyiccert@sysadm.suny.edu](mailto:sunyiccert@sysadm.suny.edu)

## Attachment D

- 1 Advisory 28 Payment Process includes the following reviews: Voucher Authorizers, Jaggaer Permissions, FMS Permissions, Voucher Payments (both FMS and Jaggaer), Employee Reimbursements, Bulkload Processing, and Voucher Rejects.
- 2 Revenue/Cash Management Reviews performed separately - aligns with Campus Management of these Departments.
- 3 Property Control Review progressed during 2020/21. Work deferred - Property Coordinator transferred to another Department. In addition, Director Facilities position appears to be effectively open. Assistant Director Facilities, hired during latter part of calendar 2024. Recommend that Internal Control Review of the Department be reinstituted once the Property Coordinator position is filled. Similarly, other Reviews which pertain to the Maintenance & Facilities Department such as Maintenance and Central Receiving are being deferred until the Department is sufficiently staffed.
- 4 Credit Cards - performed separately from Procurement Review.
- 5 Personnel & Payroll Reviews performed separately - aligns with Campus Management of these functions.
- 6 Financial Aid - NYS TAP - Financial Aid Review focuses on NYS Tuition Assistance Program.
- 7 Emergency Management - now scheduled for 2026 - 27, following COS-led review of Campus Plan during 2022-23
- 8 Facilities Rental Review - deferred due to low level of activity during the Review Period 4/1/21 - 3/31/22.  
Review planned to be performed during the 2026-27 period.
- 9 Review to be scheduled for a period that Study Abroad is fully operational.