



**OFFICE OF THE PRESIDENT**

March 17, 2025

Dear Campus Community:

Re: Old Westbury's Internal Control Program

The New York State Governmental Accountability Act was enacted to formalize a system of productivity and accountability in all state agencies including SUNY campuses. The Act includes provisions for strengthening campus internal controls and for measuring their effectiveness. Annually, Old Westbury is required to certify to SUNY System Administration, the Office of the State Comptroller, and the New York State Division of Budget that our internal controls are functioning adequately. Under the Act, the University is required to:

- Maintain written internal control guidelines
- Maintain an internal control program for continuous review of operations
- Make a concise statement of policy and standards available to all employees
- Designate an Internal Control Officer to coordinate the program
- Educate and train all employees on internal controls
- Evaluate the need for an internal audit function

The University's Internal Control Program is designed to monitor the attainment of the University's goals and protect its resources. Since good internal controls depend heavily on the participation of all faculty, students, staff, and administrative personnel, an understanding of the University's goals and your role and responsibilities in attaining those goals are essential.

What exactly are internal controls you may ask? Some are obvious (laws, policies and procedures, computer passwords, multi-factor authentication, anti-phishing training, purchase orders, contracts, budgets), some are security-related (identification cards, passwords, locks, keys, gates, alarms) and others are not obvious (performance evaluations, accreditation standards, assessments, time and attendance records, the Faculty Senate, the Student Government Association and the President's Cabinet). Regardless of the form the internal control takes, each is designed to protect the University's personnel and resources from loss, waste, or damage.

Each of us can help strengthen internal controls by being alert to activities or situations which may hinder the attainment of University goals, and departmental operations, or that may pose risks of loss or harm to personnel or assets. If you become aware of such matters, please report them to your supervisor, your professor, or the University's Internal Control Officer. Department heads, supervisors, and faculty chairpersons also have additional responsibilities for internal control, including reporting and taking appropriate action through the University's organizational structure to correct deficiencies found. Effective internal controls have become even more essential in light of the greater complexity and advanced technology that have become prevalent throughout higher education. Further, the expectations of our regulators such as New York State, Office of the State Comptroller, and SUNY have increased as we are called upon to justify the use of State funds.

Old Westbury, through its shared governance and management structure, must commit itself to the principles of good internal control and have full participation by all its constituencies. Remember, as a New York State Public tax-supported institution, we all serve as stewards of the public trust and the citizens of the State expect that quality education, research, and public service will be provided through the best utilization of our resources. I strongly encourage you to join me in fulfilling that public trust by maintaining a sound Internal Control Program at the University.

If you have any questions about the University's Internal Control Program, including planned reviews or available training, please contact Joseph P. Athy, our Internal Control Officer, at 516-876-4220.

Dr. Timothy E. Sams, President

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