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STATE COMPTROLLER



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STATE OF NEW YORK  
OFFICE OF THE STATE COMPTROLLER

March 26, 2025

John B. King, Jr.  
Chancellor  
State University of New York  
SUNY System Administration  
State University Plaza  
353 Broadway  
Albany, NY 12246

Re: Oversight of the Educational  
Opportunity Program  
Report 2024-S-2

Dear Chancellor King:

Pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution and Article II, Section 8 of the State Finance Law, we have conducted an audit of the State University of New York (SUNY) to determine whether SUNY is adequately monitoring the Educational Opportunity Program (EOP) and if SUNY and the campuses are using EOP funding for allowed purposes. The audit covered the period from July 2019 through December 2024.

**Background**

SUNY is the largest comprehensive system of public education in the nation, comprising 64 institutions (14 of which are University Centers and Doctoral Degree Granting Institutions), including research universities, academic medical centers, liberal arts colleges, community colleges, colleges of technology, and an online learning network. SUNY's mission is to provide educational services of the highest quality, with the broadest possible access, fully representative of all segments of the population in a complete range of academic, professional, and vocational post-secondary programs.

To support this mission, SUNY's EOP—which is outlined in sections 6451 and 6452 of State Education Law (Education Law)—aims to provide access, support, and financial aid for disadvantaged students who show the potential to succeed despite poor academic preparation and limited financial resources. EOP includes a pre-freshman summer orientation program (summer program) for incoming students and provides support and enrichment programs, including career advising, tutoring, and personal counseling, throughout students' enrollment.

Responsibility for the administration and management of EOP is shared between SUNY Administration's Office of Opportunity Programs (Office) and the sponsoring EOP campuses. The Office is responsible for monitoring EOP, including expenditures and operations as well as compliance with SUNY's objectives, policies, and procedures. Accordingly, the Office developed guidance for the EOP summer program along with Guidelines for the Operation of

EOP (Guidelines), which specify the requirements of EOP operations and include such things as administrative roles and responsibilities, student eligibility, and acceptable use of funds. Each participating campus must develop a plan outlining its approach to the administration of EOP and is responsible for, among other things, ensuring that EOP funds are used in a manner consistent with both the Guidelines and Education Law and that documentation is adequate. During the Fall 2023 semester, EOP operated on 28 SUNY State-operated campuses and served 5,969 participants. Expenditures for EOP in State fiscal year 2023-2024 totaled \$38.6 million.

### **Results of Audit**

Overall, we determined that SUNY is monitoring EOP, and campuses were generally using funds for allowable purposes. However, we identified opportunities for SUNY to improve its oversight of the campuses' use of EOP funds and maintenance of adequate documentation for program-related expenses and services.

According to the Office's guidance for the EOP summer program, expenditures for social/cultural activities not directly linked to program content or coursework are not allowable. Our review of 304 transactions charged to the EOP programs at six SUNY campuses (Brockport, Buffalo State, Cobleskill, New Paltz, Oswego, and University at Albany) identified 10 (3.3%) unallowable or insufficiently supported transactions totaling \$20,142. Seven of the 10 transactions, totaling \$5,974, were for unallowable goods or services, such as bowling events and amusement park visits. The three other transactions, for the summer program as well as related vehicle mileage, together totaling \$14,168, were not sufficiently supported. In two cases, the documentation for the payments did not clearly support the services received. In the remaining case, the documentation did not support the full amount of the expenditure.

We also identified instances of counseling services for EOP students with insufficient documentation. According to the Guidelines, campuses must ensure that EOP-related services are adequately supported by documentation. However, our review of counseling service records for a sample of 400 students assigned to 40 EOP counselors identified 16 (4%) students for whom campuses didn't have supporting documentation available. Consequently, we couldn't determine whether the counseling services were actually provided. The missing records were related to five (13%) of the 40 counselors in our sample, with four of the five counselors missing records for multiple students. EOP counselors are paid a salary to support EOP students rather than being reimbursed on a per session basis for counseling services. During our audit period, SUNY spent a total of \$9.8 million on counselor salaries at five campuses in our sample. Consequently, it is important that counselors and campuses maintain adequate records to support their services to EOP students and by extension the salaries reported under EOP.

### **Recommendations**

1. Ensure that campuses participating in EOP are using EOP funds for allowable purposes under the summer program guidance and the Guidelines.
2. Ensure that campuses maintain documentation to adequately support EOP expenditures and services and retain that documentation as appropriate.

## **Audit Scope, Objectives, and Methodology**

The objectives of our audit were to determine whether SUNY is adequately monitoring the EOP and if SUNY and the campuses are using EOP funding for allowed purposes. The audit covered the period from July 2019 through December 2024.

To accomplish our objectives and assess related internal controls, we reviewed relevant portions of the State Education Law, SUNY Guidelines for the Operation of EOP, and other program guidance. We interviewed SUNY management as well as officials responsible for EOP at a sample of SUNY campuses to gain an understanding of their duties and the EOP requirements. We also obtained and analyzed EOP transactions and other records for the campuses in our sample.

We used a non-statistical sampling approach to provide conclusions on our audit objectives and to test internal controls and compliance. We selected judgmental and random samples. However, because we used a non-statistical sampling approach for our tests, we cannot project the results to the respective populations. To assess the appropriateness of EOP transactions and counseling services provided, we first judgmentally selected a sample of six of 19 SUNY campuses that were listed as financially stressed based on the size of the overall EOP student enrollment during our scope period and the amount of reported fiscal deficit. Our samples, which are discussed in detail in the body of our report, include:

- A judgmental sample of 304 of 1,474 transactions at the six campuses occurring from July 2019 through June 2024, based on characteristics such as cost category, transaction description, and dollar value, to assess whether they were allowable according to EOP guidance and documented.
- A random sample of 400 students from counseling rosters for July 2019 through August 2024 made up of 10 randomly selected students (based on each counselor's total roster) for each of the 40 counselors at five of the campuses in our sample to assess whether required counseling services were provided.

We obtained EOP transaction data from systems at each of the six campuses and counseling records at five campuses in our sample. We assessed the reliability of that data by interviewing knowledgeable individuals about each system, performing electronic testing, and tracing to and from source documents. We determined that the data from these systems was sufficiently reliable for the purposes of this report. Certain other data in our report was used to provide background information. Data that we used for this purpose was obtained from the best available sources, which were identified in the report. Generally accepted government auditing standards do not require us to complete a data reliability assessment for data used for this purpose.

## **Statutory Requirements**

### ***Authority***

This audit was performed pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution and Article II, Section 8 of the State Finance Law.

We conducted our performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions

based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

In addition to being the State Auditor, the Comptroller performs certain other constitutionally and statutorily mandated duties as the chief fiscal officer of New York State. These include operating the State's accounting system; preparing the State's financial statements; and approving State contracts, refunds, and other payments. These duties could be considered management functions for purposes of evaluating organizational independence under generally accepted government auditing standards. In our professional judgment, these duties do not affect our ability to conduct this independent audit of SUNY's oversight and administration of EOP.

### ***Reporting Requirements***

We provided a draft copy of this report to SUNY officials for their review and formal written comments. We considered their response in preparing this final report and have included it in its entirety at the end of the report. SUNY officials generally agreed with the recommendations and have indicated actions they will take to address them.

Within 180 days after the final release of this report, as required by Section 170 of the Executive Law, the Chancellor of SUNY shall report to the Governor, the State Comptroller, and the leaders of the Legislature and fiscal committees advising what steps were taken to implement the recommendations contained herein, and where the recommendations were not implemented, the reasons why.

Major contributors to this report were Theresa Podagrosi, Brian Krawiecki, Robert Horn, Mark Womeldorph, and Austin Smith.

We wish to thank the management and staff of SUNY for the courtesies and cooperation extended to our auditors during this audit.

Very truly yours,

Nadine Morrell, CIA, CISM  
Audit Director

cc: Amy Montalbano, State University of New York

# Agency Comments



## Office of the Senior Vice Chancellor for Operations & Chief Operating Officer

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353 Broadway, Albany, New York 12246

[www.suny.edu](http://www.suny.edu)

March 13, 2025

Ms. Nadine Morell  
Audit Director  
New York State Office of the State Comptroller  
110 State St.  
Albany, NY 12236

Dear Nadine Morrell,

Thank you for the opportunity to review and respond to OSC's Draft Report, 2024 S-2, Audit of SUNY's Oversight of the Educational Opportunity Program.

Per SUNY's mission statement, SUNY is strongly committed to providing "educational services of the highest quality, with the broadest possible access, fully representative of all segments of the population in a complete range of academic, professional and vocational postsecondary programs." For over 50 years, the Educational Opportunity Program has helped to meet this objective by assisting promising students overcome financial and academic barriers to attend a SUNY college, earn a degree, and achieve their life goals.

We are pleased that the audit found that SUNY has appropriate oversight over the Educational Opportunity Program and that the campuses reviewed as part of this audit were generally in compliance with applicable guidance regarding the use of program funds.

We agree with the auditor's recommendations to further strengthen documentation efforts and to ensure expenditures are allowable under the program guidelines. As such, the campuses have begun to take steps to address these recommendations by incorporating new procedures and implementing software to better maintain counseling records.

If you have any questions, please contact Amy Montalbano at [amy.montalbano@suny.edu](mailto:amy.montalbano@suny.edu).

Sincerely,  
Beth Berlin  
Senior Vice Chancellor for Operations and Management and Chief Operating Officer

STUDENT SUCCESS

RESEARCH *and*  
SCHOLARSHIP

DIVERSITY, EQUITY,  
*and* INCLUSION

ECONOMIC DEVELOPMENT  
*and* UPWARD MOBILITY