

February 27, 2025

Dear campus community members,

At SUNY Cortland, we have been entrusted with significant resources from public funds to carry out our mission. To fulfill that mission, it is our responsibility as members of this campus to make our working environment safe, effective and efficient.

This responsibility involves maintaining proper and sufficient internal controls that ensure the effectiveness and efficiency of our operations, the reliability of our financial reporting and compliance with all relevant laws and regulations. We must also adapt our internal controls to meet changing requirements.

In 1987, the State Legislature enacted a law known as the New York State Governmental Accountability, Audit and Internal Control Act. As a public institution, Cortland is committed to supporting the requirements contained within these laws, which underscore the need for state agency management to promote good internal controls and accountability in government. In addition, the university is required to provide annual certifications to SUNY System Administration and the Office of the State Comptroller.

Internal controls are important for the following reasons:

- They are methods and measures adopted by the university to meet its mission, ensure compliance with regulations and promote performance leading to the advancement of our priorities and objectives.
- They promote organizational efficiency, safeguard assets, ensure accuracy and reliability and ensure compliance with managerial policies and practices.

The success of an internal controls program relies on employees at every level of the institution taking responsibility for internal controls, including supervisors who understand their role in identifying the unique risks within their operational units. Consistent with the New York State Whistleblower Act, Cortland employees or others who lawfully report suspected improprieties will not suffer negative consequences. Employees receive whistleblower protection for reporting situations that they reasonably believe may violate university policies and procedures or that may be unlawful.

If you have any questions concerning the Internal Controls Program, please contact your department manager or Jody Maroney, internal controls officer, at 607-753-2371.

Sincerely,



Erik J. Bitterbaum
President