

February 16, 2023

Dear faculty and staff:

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.

That responsibility involves maintaining proper and sufficient internal controls that ensure the effectiveness and efficiency of our operations, the reliability of our financial reporting, and our 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 entitled the New York State Governmental Accountability, Audit and Internal Control Act, Chapter 510 of the laws of 1999. As a public institution, Cortland is committed to supporting and advancing the requirements contained within these acts. These acts underscore the need for state agency management to promote good internal controls and accountability in government. In addition, SUNY Cortland is required to provide annual certifications to SUNY System Administration and the Office of the State Comptroller (OSC).

Internal controls are important for the following reasons:

- They are methods and measures adopted by the College 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 prescribed 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 must understand their role in identifying the unique risks within their operational units.

Consistent with the New York State Whistleblower Act, Cortland employees or other persons who lawfully report suspected improprieties shall not suffer negative consequences. Cortland employees receive whistleblower protection for reporting situations that the employee reasonably believes violate College policies and procedures or that may be unlawful.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Erik J. Bitterbaum".

Erik J. Bitterbaum  
President