



BUFFALO STATE
The State University of New York

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TO: SUNY Buffalo State University Employees

FROM: Bonita R. Durand, Ph.D., President

SUBJECT: Internal Control Program

DATE: March 31, 2026

The New York State Governmental Accountability, Audit and Internal Control Act of 1987 requires agencies to develop and implement a plan to safeguard assets and encourage employee awareness of and adherence to internal control policies and procedures. This legislation requires employees to be aware of the basic elements of the Act, and to be advised of how it applies to their job functions.

The standards set by this Act are an important aspect of assuring that we are managing the public business entrusted to us in an efficient and effective manner. The effectiveness of Buffalo State's Internal Control Program depends on every employee providing the best possible service to our internal and external customers in accordance with SUNY and New York State management policies and procedures and the highest ethical standards. Furthermore, a successful internal control environment requires commitment and support from executive management. Recognizing our role as public stewards who provide a much-needed service to the Buffalo State community, this initiative has my complete support, as well as that of the SUNY Board of Trustees. Our collective efforts in this regard will guarantee a successful internal control program, while enhancing the delivery of quality services to the Buffalo State community in a timely and cost-efficient manner.

The Internal Control Officer, Vice President for Finance and Management James Thor, working with the Director of University Compliance and Policy Lisa Krieger, oversees the Internal Control Program for Buffalo State. Please direct any questions you may have on our internal control program to Jim Thor at VPFM@buffalostate.edu, or Lisa Krieger at KRIEGELH@buffalostate.edu.

I appreciate everyone's strong commitment to Buffalo State, SUNY, and New York State; and for maintaining a quality work environment, both hallmarks of an effective internal control program.