



The State University
of New York

Office of the
Chief Financial Officer

State University Plaza
Albany, New York 12246

www.suny.edu

March 1, 2019

Honorable Andrew M. Cuomo
Governor of New York State
Executive Chamber
Albany, New York 12224

Dear Governor Cuomo:

In accordance with Section 170 of the Executive Law, this is our 90-day response showing actions taken to address the recommendations contained in the State Comptroller's Audit Report of Oversight of Hazardous Materials and Waste, State University of New York (2017-S-51).

SUNY takes seriously the responsibilities that come with handling hazardous materials and waste and the faculty and staff work diligently to protect the Campus Community. SUNY endeavors to use minimal amounts of the least hazardous materials to meet our purposes. SUNY has qualified staff and resources to help ensure compliance with federal and State regulations associated with environmental health and safety by providing guidance, training and tools to support the campuses and to help ensure our campuses are safe. The campuses have dedicated, trained, and qualified staff with decades of experience in hazardous materials and waste. Substantial resources are committed to developing and maintaining strong compliance and risk reduction programs. SUNY is gratified that the audit's review of this subject matter did not find fault with a majority of the Campus' procedures for safeguarding the Campus Communities. Our specific comments to the recommendations follow.

TO SYSTEM ADMINISTRATION:

Recommendation 1: Provide guidance and support to campus officials in designing and implementing a system of internal controls that provide reasonable safeguards against intentional or accidental misuse of hazardous materials.

Response: SUNY System Administration continues to provide information to the campuses via electronic posts and emails, presentations, and newsletters, and has developed additional guidance documents.

Recommendation 2: Work with campuses to improve controls over access, procurement, or accounting for hazardous materials as necessary to further reduce risks relating to controls over hazardous materials.

To Learn
To Search
To Serve



Response: As noted above, System Administration remains engaged with the campuses to help improve controls over access, procurement, and hazardous materials inventories by providing information on its webpages, through list posts and emails, presentations, and newsletters.

TO SUNY INSTITUTIONS:

Recommendation 3: Improve controls over access, procurement, or accounting for hazardous materials as necessary to further reduce risks relating to hazardous materials.

Campus Responses:

University at Buffalo will continue to work to improve controls over access, procurement and accounting for hazardous materials. University officials will work directly with schools and departments to provide them with guidance on implementing improved access controls related to hazardous materials security. For improved procurement controls, the University is in the process of implementing a new electronic purchasing system which will be capable of identifying hazardous materials purchases and notifying Environment, Health & Safety. For improved accounting, EH&S is implementing an EHS management software solution that includes a web-based electronic inventory system. The upgrade will provide a consistent format of chemical inventories, simplifying the inventory process for lab personnel and providing opportunity for increased central oversight. UB is implementing new practices to monitor and enforce existing plans, policies and lease agreements related to hazardous materials.

Stony Brook University is conducting a risk-based review of the systems, processes, and procedures related to the procurement, access and accounting of hazardous materials. This review includes an assessment of the risks and controls to prevent unauthorized access, as is currently in place for materials where government agencies have determined there is a greater risk and need for enhanced controls. The review focuses on three primary areas to identify opportunities to improve controls where necessary to meet the operational, reporting and compliance objectives of the University, including those that are necessary to safeguard hazardous materials in laboratories.

- *Procurement and Distribution - evaluate and improve the capabilities of the Procurement system to identify and restrict purchases; review and where necessary improve existing policies and procedures for authorizations of chemical procurement using a risk-based approach, and verification for the receipt of materials.*
- *Access Control - evaluate and improve the systems and practices for key distribution; review and where necessary improve existing policies and procedures for access authorizations and key controls; continue to provide and where necessary strengthen training and awareness information of hazardous materials security.*
- *Accounting of Materials - evaluate commercial electronic systems to facilitate chemical inventory process; review and where necessary improve existing policies and procedures for maintaining and reporting chemical inventories; provide additional oversight and enforcement of inventory requirements through the laboratory inspection program.*

SUNY New Paltz continues to improve controls over chemical access, accounting and security in the individual labs and classrooms. Additionally, the campus has further developed and documented a process for allowing authorized personnel the ability to purchase chemicals on a Procurement Card (P-card). The process requires approval from the Director of EHS to the Procurement Card Administrator and ensures that they will automatically be selected for the monthly post audit process of all P-card purchases.

SUNY Oneonta has implemented, or developed a timeline to implement improved controls over access and accounting of hazardous materials as well as improvements in monitoring and enforcing compliance with its Chemical Hygiene Plan (CHP). The Chemical Hygiene Officer (CHO) position will be increased to full-time and tasked with monitoring and enforcing compliance with the CHP, including the consistent recording and oversight of the campus hazardous materials inventory using electronic tools, and periodic review of the CHP. Electronic card access controls have been installed in all hazardous material areas to ensure that access is limited to only authorized employees. Records will be reviewed on a regular basis to account for changes in employment status. Further, the campus key policy and procedures are being reviewed and updated over the next six months. A comprehensive risk assessment of operations including hazardous materials will be led by the CHO over the next six months. A risk mitigation plan will be developed to address identified deficiencies.

SUNY Plattsburgh has addressed concerns related to access controls by conducting a review of individuals issued grandmaster keys. This review found that all keys were issued in accordance with campus policy. In addition, SUNY Plattsburgh has developed a written procedure to address how electronic access is provided to the areas where chemical materials are stored. To address concerns about separation of duties of the Science Laboratory and Facilities Support Professional, the College has taken the following steps:

- Confirmation of hazardous material delivery by the faculty members who ordered the hazardous material is now being requested for all orders.*
- The Assistant to the Dean for the School of Arts and Sciences reviews for confirmation of delivery by faculty while conducting the procurement card certification process. This approach ensures that at least two individuals are always aware of what has been ordered and what has been received.*

To address the issue of not having a complete Emergency Response Plan, the campus has incorporated the hazard analysis into the plan. The hazard analysis had previously been a separate document.

SUNY Polytechnic will continue to train, monitor, enforce, and strengthen, as appropriate, its controls over access, procurement, or accounting for hazardous materials.

If you have any questions or would like any additional information, please contact me at 518-320-1533.

Sincerely,



Eileen McLoughlin
Senior Vice Chancellor for Finance and
Chief Financial Officer

Copy: Chancellor Johnson
Provost Laursen
Audit Committee Members
Ms. Montalbano
Ms. Demarco
Ms. Liapis
Ms. Miller

NOTE: The same letter and enclosure were also sent directly to the following individuals in accordance with Section 170 of the Executive Law:

Lieutenant Governor Hochul
Senator Stewart-Cousins
Comptroller DiNapoli
Speaker Heastie
Senator Flanagan
Senator Krueger

Senator Seward
Senator Weinstein
Assemblyman Kolb
Assemblyman Barclay
Mr. Mujica, Jr.
Mr. Lara



The State University
of New York

Office of the
Chief Financial Officer

State University Plaza
Albany, New York 12246

www.suny.edu

March 1, 2019

Honorable Andrew M. Cuomo
Governor of New York State
Executive Chamber
Albany, New York 12224

Dear Governor Cuomo:

In accordance with Section 170 of the Executive Law, this is our 90-day response showing actions taken to address the recommendations contained in the State Comptroller's Audit Report of Oversight of Hazardous Materials and Waste, State University of New York (2017-S-51).

SUNY takes seriously the responsibilities that come with handling hazardous materials and waste and the faculty and staff work diligently to protect the Campus Community. SUNY endeavors to use minimal amounts of the least hazardous materials to meet our purposes. SUNY has qualified staff and resources to help ensure compliance with federal and State regulations associated with environmental health and safety by providing guidance, training and tools to support the campuses and to help ensure our campuses are safe. The campuses have dedicated, trained, and qualified staff with decades of experience in hazardous materials and waste. Substantial resources are committed to developing and maintaining strong compliance and risk reduction programs. SUNY is gratified that the audit's review of this subject matter did not find fault with a majority of the Campus' procedures for safeguarding the Campus Communities. Our specific comments to the recommendations follow.

TO SYSTEM ADMINISTRATION:

Recommendation 1: Provide guidance and support to campus officials in designing and implementing a system of internal controls that provide reasonable safeguards against intentional or accidental misuse of hazardous materials.

Response: SUNY System Administration continues to provide information to the campuses via electronic posts and emails, presentations, and newsletters, and has developed additional guidance documents.

Recommendation 2: Work with campuses to improve controls over access, procurement, or accounting for hazardous materials as necessary to further reduce risks relating to controls over hazardous materials.

To Learn
To Search
To Serve



Response: As noted above, System Administration remains engaged with the campuses to help improve controls over access, procurement, and hazardous materials inventories by providing information on its webpages, through list posts and emails, presentations, and newsletters.

TO SUNY INSTITUTIONS:

Recommendation 3: Improve controls over access, procurement, or accounting for hazardous materials as necessary to further reduce risks relating to hazardous materials.

Campus Responses:

University at Buffalo will continue to work to improve controls over access, procurement and accounting for hazardous materials. University officials will work directly with schools and departments to provide them with guidance on implementing improved access controls related to hazardous materials security. For improved procurement controls, the University is in the process of implementing a new electronic purchasing system which will be capable of identifying hazardous materials purchases and notifying Environment, Health & Safety. For improved accounting, EH&S is implementing an EHS management software solution that includes a web-based electronic inventory system. The upgrade will provide a consistent format of chemical inventories, simplifying the inventory process for lab personnel and providing opportunity for increased central oversight. UB is implementing new practices to monitor and enforce existing plans, policies and lease agreements related to hazardous materials.

Stony Brook University is conducting a risk-based review of the systems, processes, and procedures related to the procurement, access and accounting of hazardous materials. This review includes an assessment of the risks and controls to prevent unauthorized access, as is currently in place for materials where government agencies have determined there is a greater risk and need for enhanced controls. The review focuses on three primary areas to identify opportunities to improve controls where necessary to meet the operational, reporting and compliance objectives of the University, including those that are necessary to safeguard hazardous materials in laboratories.

- *Procurement and Distribution - evaluate and improve the capabilities of the Procurement system to identify and restrict purchases; review and where necessary improve existing policies and procedures for authorizations of chemical procurement using a risk-based approach, and verification for the receipt of materials.*
- *Access Control - evaluate and improve the systems and practices for key distribution; review and where necessary improve existing policies and procedures for access authorizations and key controls; continue to provide and where necessary strengthen training and awareness information of hazardous materials security.*
- *Accounting of Materials - evaluate commercial electronic systems to facilitate chemical inventory process; review and where necessary improve existing policies and procedures*

for maintaining and reporting chemical inventories; provide additional oversight and enforcement of inventory requirements through the laboratory inspection program.

SUNY New Paltz continues to improve controls over chemical access, accounting and security in the individual labs and classrooms. Additionally, the campus has further developed and documented a process for allowing authorized personnel the ability to purchase chemicals on a Procurement Card (P-card). The process requires approval from the Director of EHS to the Procurement Card Administrator and ensures that they will automatically be selected for the monthly post audit process of all P-card purchases.

SUNY Oneonta has implemented, or developed a timeline to implement improved controls over access and accounting of hazardous materials as well as improvements in monitoring and enforcing compliance with its Chemical Hygiene Plan (CHP). The Chemical Hygiene Officer (CHO) position will be increased to full-time and tasked with monitoring and enforcing compliance with the CHP, including the consistent recording and oversight of the campus hazardous materials inventory using electronic tools, and periodic review of the CHP. Electronic card access controls have been installed in all hazardous material areas to ensure that access is limited to only authorized employees. Records will be reviewed on a regular basis to account for changes in employment status. Further, the campus key policy and procedures are being reviewed and updated over the next six months. A comprehensive risk assessment of operations including hazardous materials will be led by the CHO over the next six months. A risk mitigation plan will be developed to address identified deficiencies.

SUNY Plattsburgh has addressed concerns related to access controls by conducting a review of individuals issued grandmaster keys. This review found that all keys were issued in accordance with campus policy. In addition, SUNY Plattsburgh has developed a written procedure to address how electronic access is provided to the areas where chemical materials are stored. To address concerns about separation of duties of the Science Laboratory and Facilities Support Professional, the College has taken the following steps:

- Confirmation of hazardous material delivery by the faculty members who ordered the hazardous material is now being requested for all orders.*
- The Assistant to the Dean for the School of Arts and Sciences reviews for confirmation of delivery by faculty while conducting the procurement card certification process. This approach ensures that at least two individuals are always aware of what has been ordered and what has been received.*

To address the issue of not having a complete Emergency Response Plan, the campus has incorporated the hazard analysis into the plan. The hazard analysis had previously been a separate document.

SUNY Polytechnic will continue to train, monitor, enforce, and strengthen, as appropriate, its controls over access, procurement, or accounting for hazardous materials.

If you have any questions or would like any additional information, please contact me at 518-320-1533.

Sincerely,

A handwritten signature in cursive script, appearing to read "Eileen McLoughlin".

Eileen McLoughlin
Senior Vice Chancellor for Finance and
Chief Financial Officer

Copy: Chancellor Johnson
Provost Laursen
Audit Committee Members
Ms. Montalbano
Ms. Demarco
Ms. Liapis
Ms. Miller



The State University
of New York

Office of the
Chief Financial Officer

State University Plaza
Albany, New York 12246

www.suny.edu

March 1, 2019

Honorable Thomas DiNapoli
Comptroller
110 State Street
Albany, New York 12236

Dear Mr. DiNapoli:

In accordance with Section 170 of the Executive Law, this is our 90-day response showing actions taken to address the recommendations contained in the State Comptroller's Audit Report of Oversight of Hazardous Materials and Waste, State University of New York (2017-S-51).

SUNY takes seriously the responsibilities that come with handling hazardous materials and waste and the faculty and staff work diligently to protect the Campus Community. SUNY endeavors to use minimal amounts of the least hazardous materials to meet our purposes. SUNY has qualified staff and resources to help ensure compliance with federal and State regulations associated with environmental health and safety by providing guidance, training and tools to support the campuses and to help ensure our campuses are safe. The campuses have dedicated, trained, and qualified staff with decades of experience in hazardous materials and waste. Substantial resources are committed to developing and maintaining strong compliance and risk reduction programs. SUNY is gratified that the audit's review of this subject matter did not find fault with a majority of the Campus' procedures for safeguarding the Campus Communities. Our specific comments to the recommendations follow.

TO SYSTEM ADMINISTRATION:

Recommendation 1: Provide guidance and support to campus officials in designing and implementing a system of internal controls that provide reasonable safeguards against intentional or accidental misuse of hazardous materials.

Response: SUNY System Administration continues to provide information to the campuses via electronic posts and emails, presentations, and newsletters, and has developed additional guidance documents.

Recommendation 2: Work with campuses to improve controls over access, procurement, or accounting for hazardous materials as necessary to further reduce risks relating to controls over hazardous materials.

To Learn
To Search
To Serve



Response: As noted above, System Administration remains engaged with the campuses to help improve controls over access, procurement, and hazardous materials inventories by providing information on its webpages, through list posts and emails, presentations, and newsletters.

TO SUNY INSTITUTIONS:

Recommendation 3: Improve controls over access, procurement, or accounting for hazardous materials as necessary to further reduce risks relating to hazardous materials.

Campus Responses:

University at Buffalo will continue to work to improve controls over access, procurement and accounting for hazardous materials. University officials will work directly with schools and departments to provide them with guidance on implementing improved access controls related to hazardous materials security. For improved procurement controls, the University is in the process of implementing a new electronic purchasing system which will be capable of identifying hazardous materials purchases and notifying Environment, Health & Safety. For improved accounting, EH&S is implementing an EHS management software solution that includes a web-based electronic inventory system. The upgrade will provide a consistent format of chemical inventories, simplifying the inventory process for lab personnel and providing opportunity for increased central oversight. UB is implementing new practices to monitor and enforce existing plans, policies and lease agreements related to hazardous materials.

Stony Brook University is conducting a risk-based review of the systems, processes, and procedures related to the procurement, access and accounting of hazardous materials. This review includes an assessment of the risks and controls to prevent unauthorized access, as is currently in place for materials where government agencies have determined there is a greater risk and need for enhanced controls. The review focuses on three primary areas to identify opportunities to improve controls where necessary to meet the operational, reporting and compliance objectives of the University, including those that are necessary to safeguard hazardous materials in laboratories.

- *Procurement and Distribution - evaluate and improve the capabilities of the Procurement system to identify and restrict purchases; review and where necessary improve existing policies and procedures for authorizations of chemical procurement using a risk-based approach, and verification for the receipt of materials.*
- *Access Control - evaluate and improve the systems and practices for key distribution; review and where necessary improve existing policies and procedures for access authorizations and key controls; continue to provide and where necessary strengthen training and awareness information of hazardous materials security.*
- *Accounting of Materials - evaluate commercial electronic systems to facilitate chemical inventory process; review and where necessary improve existing policies and procedures*

for maintaining and reporting chemical inventories; provide additional oversight and enforcement of inventory requirements through the laboratory inspection program.

SUNY New Paltz continues to improve controls over chemical access, accounting and security in the individual labs and classrooms. Additionally, the campus has further developed and documented a process for allowing authorized personnel the ability to purchase chemicals on a Procurement Card (P-card). The process requires approval from the Director of EHS to the Procurement Card Administrator and ensures that they will automatically be selected for the monthly post audit process of all P-card purchases.

SUNY Oneonta has implemented, or developed a timeline to implement improved controls over access and accounting of hazardous materials as well as improvements in monitoring and enforcing compliance with its Chemical Hygiene Plan (CHP). The Chemical Hygiene Officer (CHO) position will be increased to full-time and tasked with monitoring and enforcing compliance with the CHP, including the consistent recording and oversight of the campus hazardous materials inventory using electronic tools, and periodic review of the CHP. Electronic card access controls have been installed in all hazardous material areas to ensure that access is limited to only authorized employees. Records will be reviewed on a regular basis to account for changes in employment status. Further, the campus key policy and procedures are being reviewed and updated over the next six months. A comprehensive risk assessment of operations including hazardous materials will be led by the CHO over the next six months. A risk mitigation plan will be developed to address identified deficiencies.

SUNY Plattsburgh has addressed concerns related to access controls by conducting a review of individuals issued grandmaster keys. This review found that all keys were issued in accordance with campus policy. In addition, SUNY Plattsburgh has developed a written procedure to address how electronic access is provided to the areas where chemical materials are stored. To address concerns about separation of duties of the Science Laboratory and Facilities Support Professional, the College has taken the following steps:

- Confirmation of hazardous material delivery by the faculty members who ordered the hazardous material is now being requested for all orders.*
- The Assistant to the Dean for the School of Arts and Sciences reviews for confirmation of delivery by faculty while conducting the procurement card certification process. This approach ensures that at least two individuals are always aware of what has been ordered and what has been received.*

To address the issue of not having a complete Emergency Response Plan, the campus has incorporated the hazard analysis into the plan. The hazard analysis had previously been a separate document.

SUNY Polytechnic will continue to train, monitor, enforce, and strengthen, as appropriate, its controls over access, procurement, or accounting for hazardous materials.

If you have any questions or would like any additional information, please contact me at 518-320-1533.

Sincerely,

A handwritten signature in cursive script, appearing to read "Eileen McLoughlin".

Eileen McLoughlin
Senior Vice Chancellor for Finance and
Chief Financial Officer

Copy: Chancellor Johnson
Provost Laursen
Audit Committee Members
Ms. Montalbano
Ms. Demarco
Ms. Liapis
Ms. Miller



The State University
of New York

Office of the
Chief Financial Officer

State University Plaza
Albany, New York 12246

www.suny.edu

March 1, 2019

Honorable Kathleen C. Hochul
Lieutenant Governor
Room 326, State Capitol
Albany, New York 12224

Dear Lieutenant Governor Hochul:

In accordance with Section 170 of the Executive Law, this is our 90-day response showing actions taken to address the recommendations contained in the State Comptroller's Audit Report of Oversight of Hazardous Materials and Waste, State University of New York (2017-S-51).

SUNY takes seriously the responsibilities that come with handling hazardous materials and waste and the faculty and staff work diligently to protect the Campus Community. SUNY endeavors to use minimal amounts of the least hazardous materials to meet our purposes. SUNY has qualified staff and resources to help ensure compliance with federal and State regulations associated with environmental health and safety by providing guidance, training and tools to support the campuses and to help ensure our campuses are safe. The campuses have dedicated, trained, and qualified staff with decades of experience in hazardous materials and waste. Substantial resources are committed to developing and maintaining strong compliance and risk reduction programs. SUNY is gratified that the audit's review of this subject matter did not find fault with a majority of the Campus' procedures for safeguarding the Campus Communities. Our specific comments to the recommendations follow.

TO SYSTEM ADMINISTRATION:

Recommendation 1: Provide guidance and support to campus officials in designing and implementing a system of internal controls that provide reasonable safeguards against intentional or accidental misuse of hazardous materials.

Response: SUNY System Administration continues to provide information to the campuses via electronic posts and emails, presentations, and newsletters, and has developed additional guidance documents.

Recommendation 2: Work with campuses to improve controls over access, procurement, or accounting for hazardous materials as necessary to further reduce risks relating to controls over hazardous materials.

To Learn
To Search
To Serve



Response: As noted above, System Administration remains engaged with the campuses to help improve controls over access, procurement, and hazardous materials inventories by providing information on its webpages, through list posts and emails, presentations, and newsletters.

TO SUNY INSTITUTIONS:

Recommendation 3: Improve controls over access, procurement, or accounting for hazardous materials as necessary to further reduce risks relating to hazardous materials.

Campus Responses:

University at Buffalo will continue to work to improve controls over access, procurement and accounting for hazardous materials. University officials will work directly with schools and departments to provide them with guidance on implementing improved access controls related to hazardous materials security. For improved procurement controls, the University is in the process of implementing a new electronic purchasing system which will be capable of identifying hazardous materials purchases and notifying Environment, Health & Safety. For improved accounting, EH&S is implementing an EHS management software solution that includes a web-based electronic inventory system. The upgrade will provide a consistent format of chemical inventories, simplifying the inventory process for lab personnel and providing opportunity for increased central oversight. UB is implementing new practices to monitor and enforce existing plans, policies and lease agreements related to hazardous materials.

Stony Brook University is conducting a risk-based review of the systems, processes, and procedures related to the procurement, access and accounting of hazardous materials. This review includes an assessment of the risks and controls to prevent unauthorized access, as is currently in place for materials where government agencies have determined there is a greater risk and need for enhanced controls. The review focuses on three primary areas to identify opportunities to improve controls where necessary to meet the operational, reporting and compliance objectives of the University, including those that are necessary to safeguard hazardous materials in laboratories.

- *Procurement and Distribution - evaluate and improve the capabilities of the Procurement system to identify and restrict purchases; review and where necessary improve existing policies and procedures for authorizations of chemical procurement using a risk-based approach, and verification for the receipt of materials.*
- *Access Control - evaluate and improve the systems and practices for key distribution; review and where necessary improve existing policies and procedures for access authorizations and key controls; continue to provide and where necessary strengthen training and awareness information of hazardous materials security.*
- *Accounting of Materials - evaluate commercial electronic systems to facilitate chemical inventory process; review and where necessary improve existing policies and procedures*

for maintaining and reporting chemical inventories; provide additional oversight and enforcement of inventory requirements through the laboratory inspection program.

SUNY New Paltz continues to improve controls over chemical access, accounting and security in the individual labs and classrooms. Additionally, the campus has further developed and documented a process for allowing authorized personnel the ability to purchase chemicals on a Procurement Card (P-card). The process requires approval from the Director of EHS to the Procurement Card Administrator and ensures that they will automatically be selected for the monthly post audit process of all P-card purchases.

SUNY Oneonta has implemented, or developed a timeline to implement improved controls over access and accounting of hazardous materials as well as improvements in monitoring and enforcing compliance with its Chemical Hygiene Plan (CHP). The Chemical Hygiene Officer (CHO) position will be increased to full-time and tasked with monitoring and enforcing compliance with the CHP, including the consistent recording and oversight of the campus hazardous materials inventory using electronic tools, and periodic review of the CHP. Electronic card access controls have been installed in all hazardous material areas to ensure that access is limited to only authorized employees. Records will be reviewed on a regular basis to account for changes in employment status. Further, the campus key policy and procedures are being reviewed and updated over the next six months. A comprehensive risk assessment of operations including hazardous materials will be led by the CHO over the next six months. A risk mitigation plan will be developed to address identified deficiencies.

SUNY Plattsburgh has addressed concerns related to access controls by conducting a review of individuals issued grandmaster keys. This review found that all keys were issued in accordance with campus policy. In addition, SUNY Plattsburgh has developed a written procedure to address how electronic access is provided to the areas where chemical materials are stored. To address concerns about separation of duties of the Science Laboratory and Facilities Support Professional, the College has taken the following steps:

- Confirmation of hazardous material delivery by the faculty members who ordered the hazardous material is now being requested for all orders.*
- The Assistant to the Dean for the School of Arts and Sciences reviews for confirmation of delivery by faculty while conducting the procurement card certification process. This approach ensures that at least two individuals are always aware of what has been ordered and what has been received.*

To address the issue of not having a complete Emergency Response Plan, the campus has incorporated the hazard analysis into the plan. The hazard analysis had previously been a separate document.

SUNY Polytechnic will continue to train, monitor, enforce, and strengthen, as appropriate, its controls over access, procurement, or accounting for hazardous materials.

If you have any questions or would like any additional information, please contact me at 518-320-1533.

Sincerely,



Eileen McLoughlin
Senior Vice Chancellor for Finance and
Chief Financial Officer

Copy: Chancellor Johnson
Provost Laursen
Audit Committee Members
Ms. Montalbano
Ms. Demarco
Ms. Liapis
Ms. Miller



The State University
of New York

Office of the
Chief Financial Officer

State University Plaza
Albany, New York 12246

www.suny.edu

March 1, 2019

Honorable Andrea Stewart-Cousins
Senate Majority Leader and Senate Temporary President
Legislative Office Building
Albany, New York 12247

Dear Senator Stewart-Cousins:

In accordance with Section 170 of the Executive Law, this is our 90-day response showing actions taken to address the recommendations contained in the State Comptroller's Audit Report of Oversight of Hazardous Materials and Waste, State University of New York (2017-S-51).

SUNY takes seriously the responsibilities that come with handling hazardous materials and waste and the faculty and staff work diligently to protect the Campus Community. SUNY endeavors to use minimal amounts of the least hazardous materials to meet our purposes. SUNY has qualified staff and resources to help ensure compliance with federal and State regulations associated with environmental health and safety by providing guidance, training and tools to support the campuses and to help ensure our campuses are safe. The campuses have dedicated, trained, and qualified staff with decades of experience in hazardous materials and waste. Substantial resources are committed to developing and maintaining strong compliance and risk reduction programs. SUNY is gratified that the audit's review of this subject matter did not find fault with a majority of the Campus' procedures for safeguarding the Campus Communities. Our specific comments to the recommendations follow.

TO SYSTEM ADMINISTRATION:

Recommendation 1: Provide guidance and support to campus officials in designing and implementing a system of internal controls that provide reasonable safeguards against intentional or accidental misuse of hazardous materials.

Response: SUNY System Administration continues to provide information to the campuses via electronic posts and emails, presentations, and newsletters, and has developed additional guidance documents.

Recommendation 2: Work with campuses to improve controls over access, procurement, or accounting for hazardous materials as necessary to further reduce risks relating to controls over hazardous materials.

To Learn
To Search
To Serve



Response: As noted above, System Administration remains engaged with the campuses to help improve controls over access, procurement, and hazardous materials inventories by providing information on its webpages, through list posts and emails, presentations, and newsletters.

TO SUNY INSTITUTIONS:

Recommendation 3: Improve controls over access, procurement, or accounting for hazardous materials as necessary to further reduce risks relating to hazardous materials.

Campus Responses:

University at Buffalo will continue to work to improve controls over access, procurement and accounting for hazardous materials. University officials will work directly with schools and departments to provide them with guidance on implementing improved access controls related to hazardous materials security. For improved procurement controls, the University is in the process of implementing a new electronic purchasing system which will be capable of identifying hazardous materials purchases and notifying Environment, Health & Safety. For improved accounting, EH&S is implementing an EHS management software solution that includes a web-based electronic inventory system. The upgrade will provide a consistent format of chemical inventories, simplifying the inventory process for lab personnel and providing opportunity for increased central oversight. UB is implementing new practices to monitor and enforce existing plans, policies and lease agreements related to hazardous materials.

Stony Brook University is conducting a risk-based review of the systems, processes, and procedures related to the procurement, access and accounting of hazardous materials. This review includes an assessment of the risks and controls to prevent unauthorized access, as is currently in place for materials where government agencies have determined there is a greater risk and need for enhanced controls. The review focuses on three primary areas to identify opportunities to improve controls where necessary to meet the operational, reporting and compliance objectives of the University, including those that are necessary to safeguard hazardous materials in laboratories.

- *Procurement and Distribution - evaluate and improve the capabilities of the Procurement system to identify and restrict purchases; review and where necessary improve existing policies and procedures for authorizations of chemical procurement using a risk-based approach, and verification for the receipt of materials.*
- *Access Control - evaluate and improve the systems and practices for key distribution; review and where necessary improve existing policies and procedures for access authorizations and key controls; continue to provide and where necessary strengthen training and awareness information of hazardous materials security.*
- *Accounting of Materials - evaluate commercial electronic systems to facilitate chemical inventory process; review and where necessary improve existing policies and procedures*

for maintaining and reporting chemical inventories; provide additional oversight and enforcement of inventory requirements through the laboratory inspection program.

SUNY New Paltz continues to improve controls over chemical access, accounting and security in the individual labs and classrooms. Additionally, the campus has further developed and documented a process for allowing authorized personnel the ability to purchase chemicals on a Procurement Card (P-card). The process requires approval from the Director of EHS to the Procurement Card Administrator and ensures that they will automatically be selected for the monthly post audit process of all P-card purchases.

SUNY Oneonta has implemented, or developed a timeline to implement improved controls over access and accounting of hazardous materials as well as improvements in monitoring and enforcing compliance with its Chemical Hygiene Plan (CHP). The Chemical Hygiene Officer (CHO) position will be increased to full-time and tasked with monitoring and enforcing compliance with the CHP, including the consistent recording and oversight of the campus hazardous materials inventory using electronic tools, and periodic review of the CHP. Electronic card access controls have been installed in all hazardous material areas to ensure that access is limited to only authorized employees. Records will be reviewed on a regular basis to account for changes in employment status. Further, the campus key policy and procedures are being reviewed and updated over the next six months. A comprehensive risk assessment of operations including hazardous materials will be led by the CHO over the next six months. A risk mitigation plan will be developed to address identified deficiencies.

SUNY Plattsburgh has addressed concerns related to access controls by conducting a review of individuals issued grandmaster keys. This review found that all keys were issued in accordance with campus policy. In addition, SUNY Plattsburgh has developed a written procedure to address how electronic access is provided to the areas where chemical materials are stored. To address concerns about separation of duties of the Science Laboratory and Facilities Support Professional, the College has taken the following steps:

- Confirmation of hazardous material delivery by the faculty members who ordered the hazardous material is now being requested for all orders.*
- The Assistant to the Dean for the School of Arts and Sciences reviews for confirmation of delivery by faculty while conducting the procurement card certification process. This approach ensures that at least two individuals are always aware of what has been ordered and what has been received.*

To address the issue of not having a complete Emergency Response Plan, the campus has incorporated the hazard analysis into the plan. The hazard analysis had previously been a separate document.

SUNY Polytechnic will continue to train, monitor, enforce, and strengthen, as appropriate, its controls over access, procurement, or accounting for hazardous materials.

If you have any questions or would like any additional information, please contact me at 518-320-1533.

Sincerely,



Eileen McLoughlin
Senior Vice Chancellor for Finance and
Chief Financial Officer

Copy: Chancellor Johnson
Provost Laursen
Audit Committee Members
Ms. Montalbano
Ms. Demarco
Ms. Liapis
Ms. Miller



The State University
of New York

Office of the
Chief Financial Officer

State University Plaza
Albany, New York 12246

www.suny.edu

March 1, 2019

Honorable Carl E. Heastie
Speaker of the Assembly
Legislative Office Building
Albany, New York 12248

Dear Speaker Heastie:

In accordance with Section 170 of the Executive Law, this is our 90-day response showing actions taken to address the recommendations contained in the State Comptroller's Audit Report of Oversight of Hazardous Materials and Waste, State University of New York (2017-S-51).

SUNY takes seriously the responsibilities that come with handling hazardous materials and waste and the faculty and staff work diligently to protect the Campus Community. SUNY endeavors to use minimal amounts of the least hazardous materials to meet our purposes. SUNY has qualified staff and resources to help ensure compliance with federal and State regulations associated with environmental health and safety by providing guidance, training and tools to support the campuses and to help ensure our campuses are safe. The campuses have dedicated, trained, and qualified staff with decades of experience in hazardous materials and waste. Substantial resources are committed to developing and maintaining strong compliance and risk reduction programs. SUNY is gratified that the audit's review of this subject matter did not find fault with a majority of the Campus' procedures for safeguarding the Campus Communities. Our specific comments to the recommendations follow.

TO SYSTEM ADMINISTRATION:

Recommendation 1: Provide guidance and support to campus officials in designing and implementing a system of internal controls that provide reasonable safeguards against intentional or accidental misuse of hazardous materials.

Response: SUNY System Administration continues to provide information to the campuses via electronic posts and emails, presentations, and newsletters, and has developed additional guidance documents.

Recommendation 2: Work with campuses to improve controls over access, procurement, or accounting for hazardous materials as necessary to further reduce risks relating to controls over hazardous materials.

To Learn
To Search
To Serve



Response: As noted above, System Administration remains engaged with the campuses to help improve controls over access, procurement, and hazardous materials inventories by providing information on its webpages, through list posts and emails, presentations, and newsletters.

TO SUNY INSTITUTIONS:

Recommendation 3: Improve controls over access, procurement, or accounting for hazardous materials as necessary to further reduce risks relating to hazardous materials.

Campus Responses:

University at Buffalo will continue to work to improve controls over access, procurement and accounting for hazardous materials. University officials will work directly with schools and departments to provide them with guidance on implementing improved access controls related to hazardous materials security. For improved procurement controls, the University is in the process of implementing a new electronic purchasing system which will be capable of identifying hazardous materials purchases and notifying Environment, Health & Safety. For improved accounting, EH&S is implementing an EHS management software solution that includes a web-based electronic inventory system. The upgrade will provide a consistent format of chemical inventories, simplifying the inventory process for lab personnel and providing opportunity for increased central oversight. UB is implementing new practices to monitor and enforce existing plans, policies and lease agreements related to hazardous materials.

Stony Brook University is conducting a risk-based review of the systems, processes, and procedures related to the procurement, access and accounting of hazardous materials. This review includes an assessment of the risks and controls to prevent unauthorized access, as is currently in place for materials where government agencies have determined there is a greater risk and need for enhanced controls. The review focuses on three primary areas to identify opportunities to improve controls where necessary to meet the operational, reporting and compliance objectives of the University, including those that are necessary to safeguard hazardous materials in laboratories.

- *Procurement and Distribution - evaluate and improve the capabilities of the Procurement system to identify and restrict purchases; review and where necessary improve existing policies and procedures for authorizations of chemical procurement using a risk-based approach, and verification for the receipt of materials.*
- *Access Control - evaluate and improve the systems and practices for key distribution; review and where necessary improve existing policies and procedures for access authorizations and key controls; continue to provide and where necessary strengthen training and awareness information of hazardous materials security.*
- *Accounting of Materials - evaluate commercial electronic systems to facilitate chemical inventory process; review and where necessary improve existing policies and procedures*

for maintaining and reporting chemical inventories; provide additional oversight and enforcement of inventory requirements through the laboratory inspection program.

SUNY New Paltz continues to improve controls over chemical access, accounting and security in the individual labs and classrooms. Additionally, the campus has further developed and documented a process for allowing authorized personnel the ability to purchase chemicals on a Procurement Card (P-card). The process requires approval from the Director of EHS to the Procurement Card Administrator and ensures that they will automatically be selected for the monthly post audit process of all P-card purchases.

SUNY Oneonta has implemented, or developed a timeline to implement improved controls over access and accounting of hazardous materials as well as improvements in monitoring and enforcing compliance with its Chemical Hygiene Plan (CHP). The Chemical Hygiene Officer (CHO) position will be increased to full-time and tasked with monitoring and enforcing compliance with the CHP, including the consistent recording and oversight of the campus hazardous materials inventory using electronic tools, and periodic review of the CHP. Electronic card access controls have been installed in all hazardous material areas to ensure that access is limited to only authorized employees. Records will be reviewed on a regular basis to account for changes in employment status. Further, the campus key policy and procedures are being reviewed and updated over the next six months. A comprehensive risk assessment of operations including hazardous materials will be led by the CHO over the next six months. A risk mitigation plan will be developed to address identified deficiencies.

SUNY Plattsburgh has addressed concerns related to access controls by conducting a review of individuals issued grandmaster keys. This review found that all keys were issued in accordance with campus policy. In addition, SUNY Plattsburgh has developed a written procedure to address how electronic access is provided to the areas where chemical materials are stored. To address concerns about separation of duties of the Science Laboratory and Facilities Support Professional, the College has taken the following steps:

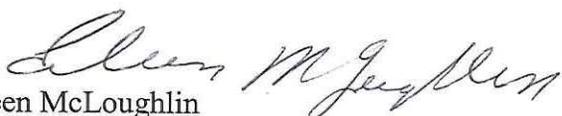
- Confirmation of hazardous material delivery by the faculty members who ordered the hazardous material is now being requested for all orders.*
- The Assistant to the Dean for the School of Arts and Sciences reviews for confirmation of delivery by faculty while conducting the procurement card certification process. This approach ensures that at least two individuals are always aware of what has been ordered and what has been received.*

To address the issue of not having a complete Emergency Response Plan, the campus has incorporated the hazard analysis into the plan. The hazard analysis had previously been a separate document.

SUNY Polytechnic will continue to train, monitor, enforce, and strengthen, as appropriate, its controls over access, procurement, or accounting for hazardous materials.

If you have any questions or would like any additional information, please contact me at 518-320-1533.

Sincerely,



Eileen McLoughlin
Senior Vice Chancellor for Finance and
Chief Financial Officer

Copy: Chancellor Johnson
Provost Laursen
Audit Committee Members
Ms. Montalbano
Ms. Demarco
Ms. Liapis
Ms. Miller



The State University
of New York

Office of the
Chief Financial Officer

State University Plaza
Albany, New York 12246

www.suny.edu

March 1, 2019

Honorable James L. Seward
Ranking Minority Finance Committee Member
State Capitol
Albany, NY 12247

Dear Senator Seward:

In accordance with Section 170 of the Executive Law, this is our 90-day response showing actions taken to address the recommendations contained in the State Comptroller's Audit Report of Oversight of Hazardous Materials and Waste, State University of New York (2017-S-51).

SUNY takes seriously the responsibilities that come with handling hazardous materials and waste and the faculty and staff work diligently to protect the Campus Community. SUNY endeavors to use minimal amounts of the least hazardous materials to meet our purposes. SUNY has qualified staff and resources to help ensure compliance with federal and State regulations associated with environmental health and safety by providing guidance, training and tools to support the campuses and to help ensure our campuses are safe. The campuses have dedicated, trained, and qualified staff with decades of experience in hazardous materials and waste. Substantial resources are committed to developing and maintaining strong compliance and risk reduction programs. SUNY is gratified that the audit's review of this subject matter did not find fault with a majority of the Campus' procedures for safeguarding the Campus Communities. Our specific comments to the recommendations follow.

TO SYSTEM ADMINISTRATION:

Recommendation 1: Provide guidance and support to campus officials in designing and implementing a system of internal controls that provide reasonable safeguards against intentional or accidental misuse of hazardous materials.

Response: SUNY System Administration continues to provide information to the campuses via electronic posts and emails, presentations, and newsletters, and has developed additional guidance documents.

Recommendation 2: Work with campuses to improve controls over access, procurement, or accounting for hazardous materials as necessary to further reduce risks relating to controls over hazardous materials.

To Learn
To Search
To Serve



Response: As noted above, System Administration remains engaged with the campuses to help improve controls over access, procurement, and hazardous materials inventories by providing information on its webpages, through list posts and emails, presentations, and newsletters.

TO SUNY INSTITUTIONS:

Recommendation 3: Improve controls over access, procurement, or accounting for hazardous materials as necessary to further reduce risks relating to hazardous materials.

Campus Responses:

University at Buffalo will continue to work to improve controls over access, procurement and accounting for hazardous materials. University officials will work directly with schools and departments to provide them with guidance on implementing improved access controls related to hazardous materials security. For improved procurement controls, the University is in the process of implementing a new electronic purchasing system which will be capable of identifying hazardous materials purchases and notifying Environment, Health & Safety. For improved accounting, EH&S is implementing an EHS management software solution that includes a web-based electronic inventory system. The upgrade will provide a consistent format of chemical inventories, simplifying the inventory process for lab personnel and providing opportunity for increased central oversight. UB is implementing new practices to monitor and enforce existing plans, policies and lease agreements related to hazardous materials.

Stony Brook University is conducting a risk-based review of the systems, processes, and procedures related to the procurement, access and accounting of hazardous materials. This review includes an assessment of the risks and controls to prevent unauthorized access, as is currently in place for materials where government agencies have determined there is a greater risk and need for enhanced controls. The review focuses on three primary areas to identify opportunities to improve controls where necessary to meet the operational, reporting and compliance objectives of the University, including those that are necessary to safeguard hazardous materials in laboratories.

- *Procurement and Distribution - evaluate and improve the capabilities of the Procurement system to identify and restrict purchases; review and where necessary improve existing policies and procedures for authorizations of chemical procurement using a risk-based approach, and verification for the receipt of materials.*
- *Access Control - evaluate and improve the systems and practices for key distribution; review and where necessary improve existing policies and procedures for access authorizations and key controls; continue to provide and where necessary strengthen training and awareness information of hazardous materials security.*
- *Accounting of Materials - evaluate commercial electronic systems to facilitate chemical inventory process; review and where necessary improve existing policies and procedures*

for maintaining and reporting chemical inventories; provide additional oversight and enforcement of inventory requirements through the laboratory inspection program.

SUNY New Paltz continues to improve controls over chemical access, accounting and security in the individual labs and classrooms. Additionally, the campus has further developed and documented a process for allowing authorized personnel the ability to purchase chemicals on a Procurement Card (P-card). The process requires approval from the Director of EHS to the Procurement Card Administrator and ensures that they will automatically be selected for the monthly post audit process of all P-card purchases.

SUNY Oneonta has implemented, or developed a timeline to implement improved controls over access and accounting of hazardous materials as well as improvements in monitoring and enforcing compliance with its Chemical Hygiene Plan (CHP). The Chemical Hygiene Officer (CHO) position will be increased to full-time and tasked with monitoring and enforcing compliance with the CHP, including the consistent recording and oversight of the campus hazardous materials inventory using electronic tools, and periodic review of the CHP. Electronic card access controls have been installed in all hazardous material areas to ensure that access is limited to only authorized employees. Records will be reviewed on a regular basis to account for changes in employment status. Further, the campus key policy and procedures are being reviewed and updated over the next six months. A comprehensive risk assessment of operations including hazardous materials will be led by the CHO over the next six months. A risk mitigation plan will be developed to address identified deficiencies.

SUNY Plattsburgh has addressed concerns related to access controls by conducting a review of individuals issued grandmaster keys. This review found that all keys were issued in accordance with campus policy. In addition, SUNY Plattsburgh has developed a written procedure to address how electronic access is provided to the areas where chemical materials are stored. To address concerns about separation of duties of the Science Laboratory and Facilities Support Professional, the College has taken the following steps:

- Confirmation of hazardous material delivery by the faculty members who ordered the hazardous material is now being requested for all orders.*
- The Assistant to the Dean for the School of Arts and Sciences reviews for confirmation of delivery by faculty while conducting the procurement card certification process. This approach ensures that at least two individuals are always aware of what has been ordered and what has been received.*

To address the issue of not having a complete Emergency Response Plan, the campus has incorporated the hazard analysis into the plan. The hazard analysis had previously been a separate document.

SUNY Polytechnic will continue to train, monitor, enforce, and strengthen, as appropriate, its controls over access, procurement, or accounting for hazardous materials.

If you have any questions or would like any additional information, please contact me at 518-320-1533.

Sincerely,



Eileen McLoughlin
Senior Vice Chancellor for Finance and
Chief Financial Officer

Copy: Chancellor Johnson
Provost Laursen
Audit Committee Members
Ms. Montalbano
Ms. Demarco
Ms. Liapis
Ms. Miller



The State University
of New York

Office of the
Chief Financial Officer

State University Plaza
Albany, New York 12246

www.suny.edu

March 1, 2019

Honorable Brian M. Kolb
Assembly Minority Leader
Legislative Office Building
Albany, New York 12248

Dear Assemblyman Kolb:

In accordance with Section 170 of the Executive Law, this is our 90-day response showing actions taken to address the recommendations contained in the State Comptroller's Audit Report of Oversight of Hazardous Materials and Waste, State University of New York (2017-S-51).

SUNY takes seriously the responsibilities that come with handling hazardous materials and waste and the faculty and staff work diligently to protect the Campus Community. SUNY endeavors to use minimal amounts of the least hazardous materials to meet our purposes. SUNY has qualified staff and resources to help ensure compliance with federal and State regulations associated with environmental health and safety by providing guidance, training and tools to support the campuses and to help ensure our campuses are safe. The campuses have dedicated, trained, and qualified staff with decades of experience in hazardous materials and waste. Substantial resources are committed to developing and maintaining strong compliance and risk reduction programs. SUNY is gratified that the audit's review of this subject matter did not find fault with a majority of the Campus' procedures for safeguarding the Campus Communities. Our specific comments to the recommendations follow.

TO SYSTEM ADMINISTRATION:

Recommendation 1: Provide guidance and support to campus officials in designing and implementing a system of internal controls that provide reasonable safeguards against intentional or accidental misuse of hazardous materials.

Response: SUNY System Administration continues to provide information to the campuses via electronic posts and emails, presentations, and newsletters, and has developed additional guidance documents.

Recommendation 2: Work with campuses to improve controls over access, procurement, or accounting for hazardous materials as necessary to further reduce risks relating to controls over hazardous materials.

To Learn
To Search
To Serve



Response: As noted above, System Administration remains engaged with the campuses to help improve controls over access, procurement, and hazardous materials inventories by providing information on its webpages, through list posts and emails, presentations, and newsletters.

TO SUNY INSTITUTIONS:

Recommendation 3: Improve controls over access, procurement, or accounting for hazardous materials as necessary to further reduce risks relating to hazardous materials.

Campus Responses:

University at Buffalo will continue to work to improve controls over access, procurement and accounting for hazardous materials. University officials will work directly with schools and departments to provide them with guidance on implementing improved access controls related to hazardous materials security. For improved procurement controls, the University is in the process of implementing a new electronic purchasing system which will be capable of identifying hazardous materials purchases and notifying Environment, Health & Safety. For improved accounting, EH&S is implementing an EHS management software solution that includes a web-based electronic inventory system. The upgrade will provide a consistent format of chemical inventories, simplifying the inventory process for lab personnel and providing opportunity for increased central oversight. UB is implementing new practices to monitor and enforce existing plans, policies and lease agreements related to hazardous materials.

Stony Brook University is conducting a risk-based review of the systems, processes, and procedures related to the procurement, access and accounting of hazardous materials. This review includes an assessment of the risks and controls to prevent unauthorized access, as is currently in place for materials where government agencies have determined there is a greater risk and need for enhanced controls. The review focuses on three primary areas to identify opportunities to improve controls where necessary to meet the operational, reporting and compliance objectives of the University, including those that are necessary to safeguard hazardous materials in laboratories.

- *Procurement and Distribution - evaluate and improve the capabilities of the Procurement system to identify and restrict purchases; review and where necessary improve existing policies and procedures for authorizations of chemical procurement using a risk-based approach, and verification for the receipt of materials.*
- *Access Control - evaluate and improve the systems and practices for key distribution; review and where necessary improve existing policies and procedures for access authorizations and key controls; continue to provide and where necessary strengthen training and awareness information of hazardous materials security.*
- *Accounting of Materials - evaluate commercial electronic systems to facilitate chemical inventory process; review and where necessary improve existing policies and procedures*

for maintaining and reporting chemical inventories; provide additional oversight and enforcement of inventory requirements through the laboratory inspection program.

SUNY New Paltz continues to improve controls over chemical access, accounting and security in the individual labs and classrooms. Additionally, the campus has further developed and documented a process for allowing authorized personnel the ability to purchase chemicals on a Procurement Card (P-card). The process requires approval from the Director of EHS to the Procurement Card Administrator and ensures that they will automatically be selected for the monthly post audit process of all P-card purchases.

SUNY Oneonta has implemented, or developed a timeline to implement improved controls over access and accounting of hazardous materials as well as improvements in monitoring and enforcing compliance with its Chemical Hygiene Plan (CHP). The Chemical Hygiene Officer (CHO) position will be increased to full-time and tasked with monitoring and enforcing compliance with the CHP, including the consistent recording and oversight of the campus hazardous materials inventory using electronic tools, and periodic review of the CHP. Electronic card access controls have been installed in all hazardous material areas to ensure that access is limited to only authorized employees. Records will be reviewed on a regular basis to account for changes in employment status. Further, the campus key policy and procedures are being reviewed and updated over the next six months. A comprehensive risk assessment of operations including hazardous materials will be led by the CHO over the next six months. A risk mitigation plan will be developed to address identified deficiencies.

SUNY Plattsburgh has addressed concerns related to access controls by conducting a review of individuals issued grandmaster keys. This review found that all keys were issued in accordance with campus policy. In addition, SUNY Plattsburgh has developed a written procedure to address how electronic access is provided to the areas where chemical materials are stored. To address concerns about separation of duties of the Science Laboratory and Facilities Support Professional, the College has taken the following steps:

- Confirmation of hazardous material delivery by the faculty members who ordered the hazardous material is now being requested for all orders.*
- The Assistant to the Dean for the School of Arts and Sciences reviews for confirmation of delivery by faculty while conducting the procurement card certification process. This approach ensures that at least two individuals are always aware of what has been ordered and what has been received.*

To address the issue of not having a complete Emergency Response Plan, the campus has incorporated the hazard analysis into the plan. The hazard analysis had previously been a separate document.

SUNY Polytechnic will continue to train, monitor, enforce, and strengthen, as appropriate, its controls over access, procurement, or accounting for hazardous materials.

If you have any questions or would like any additional information, please contact me at 518-320-1533.

Sincerely,


Eileen McLoughlin
Senior Vice Chancellor for Finance and
Chief Financial Officer

Copy: Chancellor Johnson
Provost Laursen
Audit Committee Members
Ms. Montalbano
Ms. Demarco
Ms. Liapis
Ms. Miller



The State University
of New York

Office of the
Chief Financial Officer

State University Plaza
Albany, New York 12246

www.suny.edu

March 1, 2019

Honorable Liz Krueger
Chair, Senate Finance Committee
State Capitol
Albany, New York 12247

Dear Senator Krueger:

In accordance with Section 170 of the Executive Law, this is our 90-day response showing actions taken to address the recommendations contained in the State Comptroller's Audit Report of Oversight of Hazardous Materials and Waste, State University of New York (2017-S-51).

SUNY takes seriously the responsibilities that come with handling hazardous materials and waste and the faculty and staff work diligently to protect the Campus Community. SUNY endeavors to use minimal amounts of the least hazardous materials to meet our purposes. SUNY has qualified staff and resources to help ensure compliance with federal and State regulations associated with environmental health and safety by providing guidance, training and tools to support the campuses and to help ensure our campuses are safe. The campuses have dedicated, trained, and qualified staff with decades of experience in hazardous materials and waste. Substantial resources are committed to developing and maintaining strong compliance and risk reduction programs. SUNY is gratified that the audit's review of this subject matter did not find fault with a majority of the Campus' procedures for safeguarding the Campus Communities. Our specific comments to the recommendations follow.

TO SYSTEM ADMINISTRATION:

Recommendation 1: Provide guidance and support to campus officials in designing and implementing a system of internal controls that provide reasonable safeguards against intentional or accidental misuse of hazardous materials.

Response: SUNY System Administration continues to provide information to the campuses via electronic posts and emails, presentations, and newsletters, and has developed additional guidance documents.

Recommendation 2: Work with campuses to improve controls over access, procurement, or accounting for hazardous materials as necessary to further reduce risks relating to controls over hazardous materials.

To Learn
To Search
To Serve



Response: As noted above, System Administration remains engaged with the campuses to help improve controls over access, procurement, and hazardous materials inventories by providing information on its webpages, through list posts and emails, presentations, and newsletters.

TO SUNY INSTITUTIONS:

Recommendation 3: Improve controls over access, procurement, or accounting for hazardous materials as necessary to further reduce risks relating to hazardous materials.

Campus Responses:

University at Buffalo will continue to work to improve controls over access, procurement and accounting for hazardous materials. University officials will work directly with schools and departments to provide them with guidance on implementing improved access controls related to hazardous materials security. For improved procurement controls, the University is in the process of implementing a new electronic purchasing system which will be capable of identifying hazardous materials purchases and notifying Environment, Health & Safety. For improved accounting, EH&S is implementing an EHS management software solution that includes a web-based electronic inventory system. The upgrade will provide a consistent format of chemical inventories, simplifying the inventory process for lab personnel and providing opportunity for increased central oversight. UB is implementing new practices to monitor and enforce existing plans, policies and lease agreements related to hazardous materials.

Stony Brook University is conducting a risk-based review of the systems, processes, and procedures related to the procurement, access and accounting of hazardous materials. This review includes an assessment of the risks and controls to prevent unauthorized access, as is currently in place for materials where government agencies have determined there is a greater risk and need for enhanced controls. The review focuses on three primary areas to identify opportunities to improve controls where necessary to meet the operational, reporting and compliance objectives of the University, including those that are necessary to safeguard hazardous materials in laboratories.

- *Procurement and Distribution - evaluate and improve the capabilities of the Procurement system to identify and restrict purchases; review and where necessary improve existing policies and procedures for authorizations of chemical procurement using a risk-based approach, and verification for the receipt of materials.*
- *Access Control - evaluate and improve the systems and practices for key distribution; review and where necessary improve existing policies and procedures for access authorizations and key controls; continue to provide and where necessary strengthen training and awareness information of hazardous materials security.*
- *Accounting of Materials - evaluate commercial electronic systems to facilitate chemical inventory process; review and where necessary improve existing policies and procedures*

for maintaining and reporting chemical inventories; provide additional oversight and enforcement of inventory requirements through the laboratory inspection program.

SUNY New Paltz continues to improve controls over chemical access, accounting and security in the individual labs and classrooms. Additionally, the campus has further developed and documented a process for allowing authorized personnel the ability to purchase chemicals on a Procurement Card (P-card). The process requires approval from the Director of EHS to the Procurement Card Administrator and ensures that they will automatically be selected for the monthly post audit process of all P-card purchases.

SUNY Oneonta has implemented, or developed a timeline to implement improved controls over access and accounting of hazardous materials as well as improvements in monitoring and enforcing compliance with its Chemical Hygiene Plan (CHP). The Chemical Hygiene Officer (CHO) position will be increased to full-time and tasked with monitoring and enforcing compliance with the CHP, including the consistent recording and oversight of the campus hazardous materials inventory using electronic tools, and periodic review of the CHP. Electronic card access controls have been installed in all hazardous material areas to ensure that access is limited to only authorized employees. Records will be reviewed on a regular basis to account for changes in employment status. Further, the campus key policy and procedures are being reviewed and updated over the next six months. A comprehensive risk assessment of operations including hazardous materials will be led by the CHO over the next six months. A risk mitigation plan will be developed to address identified deficiencies.

SUNY Plattsburgh has addressed concerns related to access controls by conducting a review of individuals issued grandmaster keys. This review found that all keys were issued in accordance with campus policy. In addition, SUNY Plattsburgh has developed a written procedure to address how electronic access is provided to the areas where chemical materials are stored. To address concerns about separation of duties of the Science Laboratory and Facilities Support Professional, the College has taken the following steps:

- Confirmation of hazardous material delivery by the faculty members who ordered the hazardous material is now being requested for all orders.*
- The Assistant to the Dean for the School of Arts and Sciences reviews for confirmation of delivery by faculty while conducting the procurement card certification process. This approach ensures that at least two individuals are always aware of what has been ordered and what has been received.*

To address the issue of not having a complete Emergency Response Plan, the campus has incorporated the hazard analysis into the plan. The hazard analysis had previously been a separate document.

SUNY Polytechnic will continue to train, monitor, enforce, and strengthen, as appropriate, its controls over access, procurement, or accounting for hazardous materials.

If you have any questions or would like any additional information, please contact me at 518-320-1533.

Sincerely,



Eileen McLoughlin
Senior Vice Chancellor for Finance and
Chief Financial Officer

Copy: Chancellor Johnson
Provost Laursen
Audit Committee Members
Ms. Montalbano
Ms. Demarco
Ms. Liapis
Ms. Miller



The State University
of New York

Office of the
Chief Financial Officer

State University Plaza
Albany, New York 12246

www.suny.edu

March 1, 2019

Honorable Helene E. Weinstein
Chair, Assembly Ways and Means Committee
Legislative Office Building
Albany, New York 12248

Dear Senator Weinstein

In accordance with Section 170 of the Executive Law, this is our 90-day response showing actions taken to address the recommendations contained in the State Comptroller's Audit Report of Oversight of Hazardous Materials and Waste, State University of New York (2017-S-51).

SUNY takes seriously the responsibilities that come with handling hazardous materials and waste and the faculty and staff work diligently to protect the Campus Community. SUNY endeavors to use minimal amounts of the least hazardous materials to meet our purposes. SUNY has qualified staff and resources to help ensure compliance with federal and State regulations associated with environmental health and safety by providing guidance, training and tools to support the campuses and to help ensure our campuses are safe. The campuses have dedicated, trained, and qualified staff with decades of experience in hazardous materials and waste. Substantial resources are committed to developing and maintaining strong compliance and risk reduction programs. SUNY is gratified that the audit's review of this subject matter did not find fault with a majority of the Campus' procedures for safeguarding the Campus Communities. Our specific comments to the recommendations follow.

TO SYSTEM ADMINISTRATION:

Recommendation 1: Provide guidance and support to campus officials in designing and implementing a system of internal controls that provide reasonable safeguards against intentional or accidental misuse of hazardous materials.

Response: SUNY System Administration continues to provide information to the campuses via electronic posts and emails, presentations, and newsletters, and has developed additional guidance documents.

Recommendation 2: Work with campuses to improve controls over access, procurement, or accounting for hazardous materials as necessary to further reduce risks relating to controls over hazardous materials.

To Learn
To Search
To Serve



Response: As noted above, System Administration remains engaged with the campuses to help improve controls over access, procurement, and hazardous materials inventories by providing information on its webpages, through list posts and emails, presentations, and newsletters.

TO SUNY INSTITUTIONS:

Recommendation 3: Improve controls over access, procurement, or accounting for hazardous materials as necessary to further reduce risks relating to hazardous materials.

Campus Responses:

University at Buffalo will continue to work to improve controls over access, procurement and accounting for hazardous materials. University officials will work directly with schools and departments to provide them with guidance on implementing improved access controls related to hazardous materials security. For improved procurement controls, the University is in the process of implementing a new electronic purchasing system which will be capable of identifying hazardous materials purchases and notifying Environment, Health & Safety. For improved accounting, EH&S is implementing an EHS management software solution that includes a web-based electronic inventory system. The upgrade will provide a consistent format of chemical inventories, simplifying the inventory process for lab personnel and providing opportunity for increased central oversight. UB is implementing new practices to monitor and enforce existing plans, policies and lease agreements related to hazardous materials.

Stony Brook University is conducting a risk-based review of the systems, processes, and procedures related to the procurement, access and accounting of hazardous materials. This review includes an assessment of the risks and controls to prevent unauthorized access, as is currently in place for materials where government agencies have determined there is a greater risk and need for enhanced controls. The review focuses on three primary areas to identify opportunities to improve controls where necessary to meet the operational, reporting and compliance objectives of the University, including those that are necessary to safeguard hazardous materials in laboratories.

- *Procurement and Distribution - evaluate and improve the capabilities of the Procurement system to identify and restrict purchases; review and where necessary improve existing policies and procedures for authorizations of chemical procurement using a risk-based approach, and verification for the receipt of materials.*
- *Access Control - evaluate and improve the systems and practices for key distribution; review and where necessary improve existing policies and procedures for access authorizations and key controls; continue to provide and where necessary strengthen training and awareness information of hazardous materials security.*
- *Accounting of Materials - evaluate commercial electronic systems to facilitate chemical inventory process; review and where necessary improve existing policies and procedures*

for maintaining and reporting chemical inventories; provide additional oversight and enforcement of inventory requirements through the laboratory inspection program.

SUNY New Paltz continues to improve controls over chemical access, accounting and security in the individual labs and classrooms. Additionally, the campus has further developed and documented a process for allowing authorized personnel the ability to purchase chemicals on a Procurement Card (P-card). The process requires approval from the Director of EHS to the Procurement Card Administrator and ensures that they will automatically be selected for the monthly post audit process of all P-card purchases.

SUNY Oneonta has implemented, or developed a timeline to implement improved controls over access and accounting of hazardous materials as well as improvements in monitoring and enforcing compliance with its Chemical Hygiene Plan (CHP). The Chemical Hygiene Officer (CHO) position will be increased to full-time and tasked with monitoring and enforcing compliance with the CHP, including the consistent recording and oversight of the campus hazardous materials inventory using electronic tools, and periodic review of the CHP. Electronic card access controls have been installed in all hazardous material areas to ensure that access is limited to only authorized employees. Records will be reviewed on a regular basis to account for changes in employment status. Further, the campus key policy and procedures are being reviewed and updated over the next six months. A comprehensive risk assessment of operations including hazardous materials will be led by the CHO over the next six months. A risk mitigation plan will be developed to address identified deficiencies.

SUNY Plattsburgh has addressed concerns related to access controls by conducting a review of individuals issued grandmaster keys. This review found that all keys were issued in accordance with campus policy. In addition, SUNY Plattsburgh has developed a written procedure to address how electronic access is provided to the areas where chemical materials are stored. To address concerns about separation of duties of the Science Laboratory and Facilities Support Professional, the College has taken the following steps:

- Confirmation of hazardous material delivery by the faculty members who ordered the hazardous material is now being requested for all orders.*
- The Assistant to the Dean for the School of Arts and Sciences reviews for confirmation of delivery by faculty while conducting the procurement card certification process. This approach ensures that at least two individuals are always aware of what has been ordered and what has been received.*

To address the issue of not having a complete Emergency Response Plan, the campus has incorporated the hazard analysis into the plan. The hazard analysis had previously been a separate document.

SUNY Polytechnic will continue to train, monitor, enforce, and strengthen, as appropriate, its controls over access, procurement, or accounting for hazardous materials.

If you have any questions or would like any additional information, please contact me at 518-320-1533.

Sincerely,



Eileen McLoughlin
Senior Vice Chancellor for Finance and
Chief Financial Officer

Copy: Chancellor Johnson
Provost Laursen
Audit Committee Members
Ms. Montalbano
Ms. Demarco
Ms. Liapis
Ms. Miller



The State University
of New York

Office of the
Chief Financial Officer

State University Plaza
Albany, New York 12246

www.suny.edu

March 1, 2019

Mr. Robert F. Mujica, Jr.
Director of the Budget
Division of the Budget
The State Capitol
Albany, New York 12224

Dear Mr. Mujica, Jr.:

In accordance with Section 170 of the Executive Law, this is our 90-day response showing actions taken to address the recommendations contained in the State Comptroller's Audit Report of Oversight of Hazardous Materials and Waste, State University of New York (2017-S-51).

SUNY takes seriously the responsibilities that come with handling hazardous materials and waste and the faculty and staff work diligently to protect the Campus Community. SUNY endeavors to use minimal amounts of the least hazardous materials to meet our purposes. SUNY has qualified staff and resources to help ensure compliance with federal and State regulations associated with environmental health and safety by providing guidance, training and tools to support the campuses and to help ensure our campuses are safe. The campuses have dedicated, trained, and qualified staff with decades of experience in hazardous materials and waste. Substantial resources are committed to developing and maintaining strong compliance and risk reduction programs. SUNY is gratified that the audit's review of this subject matter did not find fault with a majority of the Campus' procedures for safeguarding the Campus Communities. Our specific comments to the recommendations follow.

TO SYSTEM ADMINISTRATION:

Recommendation 1: Provide guidance and support to campus officials in designing and implementing a system of internal controls that provide reasonable safeguards against intentional or accidental misuse of hazardous materials.

Response: SUNY System Administration continues to provide information to the campuses via electronic posts and emails, presentations, and newsletters, and has developed additional guidance documents.

Recommendation 2: Work with campuses to improve controls over access, procurement, or accounting for hazardous materials as necessary to further reduce risks relating to controls over hazardous materials.

To Learn
To Search
To Serve



Response: As noted above, System Administration remains engaged with the campuses to help improve controls over access, procurement, and hazardous materials inventories by providing information on its webpages, through list posts and emails, presentations, and newsletters.

TO SUNY INSTITUTIONS:

Recommendation 3: Improve controls over access, procurement, or accounting for hazardous materials as necessary to further reduce risks relating to hazardous materials.

Campus Responses:

University at Buffalo will continue to work to improve controls over access, procurement and accounting for hazardous materials. University officials will work directly with schools and departments to provide them with guidance on implementing improved access controls related to hazardous materials security. For improved procurement controls, the University is in the process of implementing a new electronic purchasing system which will be capable of identifying hazardous materials purchases and notifying Environment, Health & Safety. For improved accounting, EH&S is implementing an EHS management software solution that includes a web-based electronic inventory system. The upgrade will provide a consistent format of chemical inventories, simplifying the inventory process for lab personnel and providing opportunity for increased central oversight. UB is implementing new practices to monitor and enforce existing plans, policies and lease agreements related to hazardous materials.

Stony Brook University is conducting a risk-based review of the systems, processes, and procedures related to the procurement, access and accounting of hazardous materials. This review includes an assessment of the risks and controls to prevent unauthorized access, as is currently in place for materials where government agencies have determined there is a greater risk and need for enhanced controls. The review focuses on three primary areas to identify opportunities to improve controls where necessary to meet the operational, reporting and compliance objectives of the University, including those that are necessary to safeguard hazardous materials in laboratories.

- *Procurement and Distribution - evaluate and improve the capabilities of the Procurement system to identify and restrict purchases; review and where necessary improve existing policies and procedures for authorizations of chemical procurement using a risk-based approach, and verification for the receipt of materials.*
- *Access Control - evaluate and improve the systems and practices for key distribution; review and where necessary improve existing policies and procedures for access authorizations and key controls; continue to provide and where necessary strengthen training and awareness information of hazardous materials security.*
- *Accounting of Materials - evaluate commercial electronic systems to facilitate chemical inventory process; review and where necessary improve existing policies and procedures*

for maintaining and reporting chemical inventories; provide additional oversight and enforcement of inventory requirements through the laboratory inspection program.

SUNY New Paltz continues to improve controls over chemical access, accounting and security in the individual labs and classrooms. Additionally, the campus has further developed and documented a process for allowing authorized personnel the ability to purchase chemicals on a Procurement Card (P-card). The process requires approval from the Director of EHS to the Procurement Card Administrator and ensures that they will automatically be selected for the monthly post audit process of all P-card purchases.

SUNY Oneonta has implemented, or developed a timeline to implement improved controls over access and accounting of hazardous materials as well as improvements in monitoring and enforcing compliance with its Chemical Hygiene Plan (CHP). The Chemical Hygiene Officer (CHO) position will be increased to full-time and tasked with monitoring and enforcing compliance with the CHP, including the consistent recording and oversight of the campus hazardous materials inventory using electronic tools, and periodic review of the CHP. Electronic card access controls have been installed in all hazardous material areas to ensure that access is limited to only authorized employees. Records will be reviewed on a regular basis to account for changes in employment status. Further, the campus key policy and procedures are being reviewed and updated over the next six months. A comprehensive risk assessment of operations including hazardous materials will be led by the CHO over the next six months. A risk mitigation plan will be developed to address identified deficiencies.

SUNY Plattsburgh has addressed concerns related to access controls by conducting a review of individuals issued grandmaster keys. This review found that all keys were issued in accordance with campus policy. In addition, SUNY Plattsburgh has developed a written procedure to address how electronic access is provided to the areas where chemical materials are stored. To address concerns about separation of duties of the Science Laboratory and Facilities Support Professional, the College has taken the following steps:

- Confirmation of hazardous material delivery by the faculty members who ordered the hazardous material is now being requested for all orders.*
- The Assistant to the Dean for the School of Arts and Sciences reviews for confirmation of delivery by faculty while conducting the procurement card certification process. This approach ensures that at least two individuals are always aware of what has been ordered and what has been received.*

To address the issue of not having a complete Emergency Response Plan, the campus has incorporated the hazard analysis into the plan. The hazard analysis had previously been a separate document.

SUNY Polytechnic will continue to train, monitor, enforce, and strengthen, as appropriate, its controls over access, procurement, or accounting for hazardous materials.

If you have any questions or would like any additional information, please contact me at 518-320-1533.

Sincerely,



Eileen McLoughlin
Senior Vice Chancellor for Finance and
Chief Financial Officer

Copy: Chancellor Johnson
Provost Laursen
Audit Committee Members
Ms. Montalbano
Ms. Demarco
Ms. Liapis
Ms. Miller
Mr. Lara/Division of the Budget



The State University
of New York

Office of the
Chief Financial Officer

State University Plaza
Albany, New York 12246

www.suny.edu

March 1, 2019

Honorable William Barclay
Ranking Minority Member
Assembly Ways and Means Committee
State Capitol
Albany, New York 12248

Dear Assemblyman Barclay:

In accordance with Section 170 of the Executive Law, this is our 90-day response showing actions taken to address the recommendations contained in the State Comptroller's Audit Report of Oversight of Hazardous Materials and Waste, State University of New York (2017-S-51).

SUNY takes seriously the responsibilities that come with handling hazardous materials and waste and the faculty and staff work diligently to protect the Campus Community. SUNY endeavors to use minimal amounts of the least hazardous materials to meet our purposes. SUNY has qualified staff and resources to help ensure compliance with federal and State regulations associated with environmental health and safety by providing guidance, training and tools to support the campuses and to help ensure our campuses are safe. The campuses have dedicated, trained, and qualified staff with decades of experience in hazardous materials and waste. Substantial resources are committed to developing and maintaining strong compliance and risk reduction programs. SUNY is gratified that the audit's review of this subject matter did not find fault with a majority of the Campus' procedures for safeguarding the Campus Communities. Our specific comments to the recommendations follow.

TO SYSTEM ADMINISTRATION:

Recommendation 1: Provide guidance and support to campus officials in designing and implementing a system of internal controls that provide reasonable safeguards against intentional or accidental misuse of hazardous materials.

Response: SUNY System Administration continues to provide information to the campuses via electronic posts and emails, presentations, and newsletters, and has developed additional guidance documents.

Recommendation 2: Work with campuses to improve controls over access, procurement, or accounting for hazardous materials as necessary to further reduce risks relating to controls over hazardous materials.

To Learn
To Search
To Serve

Response: As noted above, System Administration remains engaged with the campuses to help improve controls over access, procurement, and hazardous materials inventories by providing information on its webpages, through list posts and emails, presentations, and newsletters.

TO SUNY INSTITUTIONS:

Recommendation 3: Improve controls over access, procurement, or accounting for hazardous materials as necessary to further reduce risks relating to hazardous materials.

Campus Responses:

University at Buffalo will continue to work to improve controls over access, procurement and accounting for hazardous materials. University officials will work directly with schools and departments to provide them with guidance on implementing improved access controls related to hazardous materials security. For improved procurement controls, the University is in the process of implementing a new electronic purchasing system which will be capable of identifying hazardous materials purchases and notifying Environment, Health & Safety. For improved accounting, EH&S is implementing an EHS management software solution that includes a web-based electronic inventory system. The upgrade will provide a consistent format of chemical inventories, simplifying the inventory process for lab personnel and providing opportunity for increased central oversight. UB is implementing new practices to monitor and enforce existing plans, policies and lease agreements related to hazardous materials.

Stony Brook University is conducting a risk-based review of the systems, processes, and procedures related to the procurement, access and accounting of hazardous materials. This review includes an assessment of the risks and controls to prevent unauthorized access, as is currently in place for materials where government agencies have determined there is a greater risk and need for enhanced controls. The review focuses on three primary areas to identify opportunities to improve controls where necessary to meet the operational, reporting and compliance objectives of the University, including those that are necessary to safeguard hazardous materials in laboratories.

- *Procurement and Distribution - evaluate and improve the capabilities of the Procurement system to identify and restrict purchases; review and where necessary improve existing policies and procedures for authorizations of chemical procurement using a risk-based approach, and verification for the receipt of materials.*
- *Access Control - evaluate and improve the systems and practices for key distribution; review and where necessary improve existing policies and procedures for access authorizations and key controls; continue to provide and where necessary strengthen training and awareness information of hazardous materials security.*
- *Accounting of Materials - evaluate commercial electronic systems to facilitate chemical inventory process; review and where necessary improve existing policies and procedures*

for maintaining and reporting chemical inventories; provide additional oversight and enforcement of inventory requirements through the laboratory inspection program.

SUNY New Paltz continues to improve controls over chemical access, accounting and security in the individual labs and classrooms. Additionally, the campus has further developed and documented a process for allowing authorized personnel the ability to purchase chemicals on a Procurement Card (P-card). The process requires approval from the Director of EHS to the Procurement Card Administrator and ensures that they will automatically be selected for the monthly post audit process of all P-card purchases.

SUNY Oneonta has implemented, or developed a timeline to implement improved controls over access and accounting of hazardous materials as well as improvements in monitoring and enforcing compliance with its Chemical Hygiene Plan (CHP). The Chemical Hygiene Officer (CHO) position will be increased to full-time and tasked with monitoring and enforcing compliance with the CHP, including the consistent recording and oversight of the campus hazardous materials inventory using electronic tools, and periodic review of the CHP. Electronic card access controls have been installed in all hazardous material areas to ensure that access is limited to only authorized employees. Records will be reviewed on a regular basis to account for changes in employment status. Further, the campus key policy and procedures are being reviewed and updated over the next six months. A comprehensive risk assessment of operations including hazardous materials will be led by the CHO over the next six months. A risk mitigation plan will be developed to address identified deficiencies.

SUNY Plattsburgh has addressed concerns related to access controls by conducting a review of individuals issued grandmaster keys. This review found that all keys were issued in accordance with campus policy. In addition, SUNY Plattsburgh has developed a written procedure to address how electronic access is provided to the areas where chemical materials are stored. To address concerns about separation of duties of the Science Laboratory and Facilities Support Professional, the College has taken the following steps:

- Confirmation of hazardous material delivery by the faculty members who ordered the hazardous material is now being requested for all orders.*
- The Assistant to the Dean for the School of Arts and Sciences reviews for confirmation of delivery by faculty while conducting the procurement card certification process. This approach ensures that at least two individuals are always aware of what has been ordered and what has been received.*

To address the issue of not having a complete Emergency Response Plan, the campus has incorporated the hazard analysis into the plan. The hazard analysis had previously been a separate document.

SUNY Polytechnic will continue to train, monitor, enforce, and strengthen, as appropriate, its controls over access, procurement, or accounting for hazardous materials.

If you have any questions or would like any additional information, please contact me at 518-320-1533.

Sincerely,

A handwritten signature in cursive script, appearing to read "Eileen McLoughlin".

Eileen McLoughlin
Senior Vice Chancellor for Finance and
Chief Financial Officer

Copy: Chancellor Johnson
Provost Laursen
Audit Committee Members
Ms. Montalbano
Ms. Demarco
Ms. Liapis
Ms. Miller



The State University
of New York

Office of the
Chief Financial Officer

State University Plaza
Albany, New York 12246

www.suny.edu

March 1, 2019

Honorable John J. Flanagan
Senate Minority Leader
State Capitol
Albany, New York 12247

Dear Senator Flanagan:

In accordance with Section 170 of the Executive Law, this is our 90-day response showing actions taken to address the recommendations contained in the State Comptroller's Audit Report of Oversight of Hazardous Materials and Waste, State University of New York (2017-S-51).

SUNY takes seriously the responsibilities that come with handling hazardous materials and waste and the faculty and staff work diligently to protect the Campus Community. SUNY endeavors to use minimal amounts of the least hazardous materials to meet our purposes. SUNY has qualified staff and resources to help ensure compliance with federal and State regulations associated with environmental health and safety by providing guidance, training and tools to support the campuses and to help ensure our campuses are safe. The campuses have dedicated, trained, and qualified staff with decades of experience in hazardous materials and waste. Substantial resources are committed to developing and maintaining strong compliance and risk reduction programs. SUNY is gratified that the audit's review of this subject matter did not find fault with a majority of the Campus' procedures for safeguarding the Campus Communities. Our specific comments to the recommendations follow.

TO SYSTEM ADMINISTRATION:

Recommendation 1: Provide guidance and support to campus officials in designing and implementing a system of internal controls that provide reasonable safeguards against intentional or accidental misuse of hazardous materials.

Response: SUNY System Administration continues to provide information to the campuses via electronic posts and emails, presentations, and newsletters, and has developed additional guidance documents.

Recommendation 2: Work with campuses to improve controls over access, procurement, or accounting for hazardous materials as necessary to further reduce risks relating to controls over hazardous materials.

To Learn
To Search
To Serve



Response: As noted above, System Administration remains engaged with the campuses to help improve controls over access, procurement, and hazardous materials inventories by providing information on its webpages, through list posts and emails, presentations, and newsletters.

TO SUNY INSTITUTIONS:

Recommendation 3: Improve controls over access, procurement, or accounting for hazardous materials as necessary to further reduce risks relating to hazardous materials.

Campus Responses:

University at Buffalo will continue to work to improve controls over access, procurement and accounting for hazardous materials. University officials will work directly with schools and departments to provide them with guidance on implementing improved access controls related to hazardous materials security. For improved procurement controls, the University is in the process of implementing a new electronic purchasing system which will be capable of identifying hazardous materials purchases and notifying Environment, Health & Safety. For improved accounting, EH&S is implementing an EHS management software solution that includes a web-based electronic inventory system. The upgrade will provide a consistent format of chemical inventories, simplifying the inventory process for lab personnel and providing opportunity for increased central oversight. UB is implementing new practices to monitor and enforce existing plans, policies and lease agreements related to hazardous materials.

Stony Brook University is conducting a risk-based review of the systems, processes, and procedures related to the procurement, access and accounting of hazardous materials. This review includes an assessment of the risks and controls to prevent unauthorized access, as is currently in place for materials where government agencies have determined there is a greater risk and need for enhanced controls. The review focuses on three primary areas to identify opportunities to improve controls where necessary to meet the operational, reporting and compliance objectives of the University, including those that are necessary to safeguard hazardous materials in laboratories.

- *Procurement and Distribution - evaluate and improve the capabilities of the Procurement system to identify and restrict purchases; review and where necessary improve existing policies and procedures for authorizations of chemical procurement using a risk-based approach, and verification for the receipt of materials.*
- *Access Control - evaluate and improve the systems and practices for key distribution; review and where necessary improve existing policies and procedures for access authorizations and key controls; continue to provide and where necessary strengthen training and awareness information of hazardous materials security.*
- *Accounting of Materials - evaluate commercial electronic systems to facilitate chemical inventory process; review and where necessary improve existing policies and procedures*

for maintaining and reporting chemical inventories; provide additional oversight and enforcement of inventory requirements through the laboratory inspection program.

SUNY New Paltz continues to improve controls over chemical access, accounting and security in the individual labs and classrooms. Additionally, the campus has further developed and documented a process for allowing authorized personnel the ability to purchase chemicals on a Procurement Card (P-card). The process requires approval from the Director of EHS to the Procurement Card Administrator and ensures that they will automatically be selected for the monthly post audit process of all P-card purchases.

SUNY Oneonta has implemented, or developed a timeline to implement improved controls over access and accounting of hazardous materials as well as improvements in monitoring and enforcing compliance with its Chemical Hygiene Plan (CHP). The Chemical Hygiene Officer (CHO) position will be increased to full-time and tasked with monitoring and enforcing compliance with the CHP, including the consistent recording and oversight of the campus hazardous materials inventory using electronic tools, and periodic review of the CHP. Electronic card access controls have been installed in all hazardous material areas to ensure that access is limited to only authorized employees. Records will be reviewed on a regular basis to account for changes in employment status. Further, the campus key policy and procedures are being reviewed and updated over the next six months. A comprehensive risk assessment of operations including hazardous materials will be led by the CHO over the next six months. A risk mitigation plan will be developed to address identified deficiencies.

SUNY Plattsburgh has addressed concerns related to access controls by conducting a review of individuals issued grandmaster keys. This review found that all keys were issued in accordance with campus policy. In addition, SUNY Plattsburgh has developed a written procedure to address how electronic access is provided to the areas where chemical materials are stored. To address concerns about separation of duties of the Science Laboratory and Facilities Support Professional, the College has taken the following steps:

- Confirmation of hazardous material delivery by the faculty members who ordered the hazardous material is now being requested for all orders.*
- The Assistant to the Dean for the School of Arts and Sciences reviews for confirmation of delivery by faculty while conducting the procurement card certification process. This approach ensures that at least two individuals are always aware of what has been ordered and what has been received.*

To address the issue of not having a complete Emergency Response Plan, the campus has incorporated the hazard analysis into the plan. The hazard analysis had previously been a separate document.

SUNY Polytechnic will continue to train, monitor, enforce, and strengthen, as appropriate, its controls over access, procurement, or accounting for hazardous materials.

If you have any questions or would like any additional information, please contact me at 518-320-1533.

Sincerely,


Eileen McLoughlin
Senior Vice Chancellor for Finance and
Chief Financial Officer

Copy: Chancellor Johnson
Provost Laursen
Audit Committee Members
Ms. Montalbano
Ms. Demarco
Ms. Liapis
Ms. Miller