

ALAN G. HEVESI
COMPTROLLER



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STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER

June 6, 2006

Dr. Matthew Goldstein
Chancellor
The City University of New York
535 East 80th Street
New York, New York 10021

Mr. Jeremy Travis
President
John Jay College of Criminal Justice
899 Tenth Avenue
New York, New York 10019

Re: Students' Accounts Receivable
Report 2004-S-59

Dear Chancellor Goldstein and President Travis:

Pursuant to the State Comptroller's authority as set forth in Article V, Section 1, of the State Constitution and Article II, Section 8, of the State Finance Law, we audited the procedures and practices used by the John Jay College of Criminal Justice of the City University of New York to manage student accounts receivable. Our audit covered the period July 1, 2003 through July 31, 2004.

A. Background

The City University of New York's (CUNY's) John Jay College of Criminal Justice (College) is located in the borough of Manhattan in New York City. It is one of the eleven senior colleges in the CUNY system. CUNY requires students to satisfy all outstanding tuition obligations before allowing them to register for classes. The tuition obligation may be satisfied through either direct payment to the College, the pledge of anticipated financial aid or student loans, or some combination of these funding sources. Any student who is delinquent in payments on any account with the College should not be permitted to register for classes, unless an authorized College official grants the student a waiver, usually related to financial hardship. By a certain date, the College is required to place an automated registration-stop on the student's record until tuition or any other outstanding debts are paid in full. Once registration is stopped, the student cannot register for or attend any additional classes.

The College uses CUNY's automated Student Information Management System (SIMS), which contains information about student registration, billing and payments. The College's Bursar is responsible for the collection of tuition and fee revenues. SIMS is also used to generate bills for tuition and fees.

The College's enrollment for the spring 2004 term was 12,496 students. For the fiscal year ended June 30, 2004, the College collected about \$52 million in tuition and fee revenues while accounts receivable resulting from unpaid tuition totaled about \$978,000. The College wrote-off 795 student accounts, totaling about \$602,000, as uncollectible for the 2002-03 and 2003-04 fiscal years.

B. Audit Scope, Objective and Methodology

We audited selected financial management practices at the College for the period July 1, 2003 through July 31, 2004. The objective of our performance audit was to determine whether the College has effective internal controls over the collection of tuition and fees. To accomplish this objective, we interviewed employees in the College's Bursar, Business, Registrar, and Financial Aid offices. In addition, we tested selected controls, transactions and SIMS data from the fall 1998 through the summer 2004 terms and we reviewed students' files. We also reviewed the College's compliance with the Tuition and Fee Manual (Manual) issued by CUNY's Central Office.

We conducted our audit in accordance with generally accepted government auditing standards. Such standards require that we plan and perform our audit to adequately assess those operations of the College that are included in our audit scope. These standards also require that we understand the College's internal control structure and its compliance with those laws, rules and regulations that are relevant to the College's operations included in our audit scope. An audit includes examining, on a test basis, evidence supporting transactions recorded in the accounting and operating records; and applying such other auditing procedures as we consider necessary in the circumstances. An audit also includes assessing the estimates, judgments and decisions made by management. We believe that our audit provides a reasonable basis for our findings, conclusions and recommendations.

In addition to being the State Auditor, the Comptroller performs certain other constitutionally and statutorily mandated duties as the chief fiscal officer of New York State, several of which are performed by the Division of State Services. These include operating the State's accounting system; preparing the State's financial statements; and approving State contracts, refunds, and other payments. In addition, the Comptroller appoints members to certain boards, commissions and public authorities, some of whom have minority voting rights. These duties may be considered management functions for purposes of evaluating organizational independence under generally accepted government auditing standards. In our opinion, these management functions do not affect our ability to conduct independent audits of program performance.

C. Results of Audit

We found that the College's policies and practices for managing student accounts receivable were generally adequate. However, improvements should be made to certain College practices pertaining to the collection of tuition and fees and refunds of tuition payments. Improvements are

particularly needed in the College's student registration process because contrary to CUNY guidelines, students with outstanding balances from prior terms were allowed to register for classes for more current terms. We also determined the College's records indicated that certain students had outstanding accounts receivable balances when, in fact, the students' bills had been paid in full. In addition, the College was not billing some students at the correct tuition rates. We also concluded the College should formally review the need for staff to access and change students' SIMS data.

1. Use of Registration Stops for Unpaid Accounts

According to the Manual, students must satisfy all their tuition and fee obligations before the first day of a term. Students who are delinquent or in default on any of their College accounts should not be permitted to register for classes unless the College President (or a designee) waives this requirement in writing. Such waivers are to be granted only in exceptional cases of financial hardship. According to officials, the College does not grant waivers for financial hardships. To prevent a student with a delinquent balance from registering for classes, the College should place an automated registration stop (Stop) on the student's SIMS records. Once this is done, the students cannot register for new classes, and any course selections that have already been made by the students should be cancelled. The Manual permits Stops to be removed only if the outstanding balance has been paid or a hardship waiver is granted.

To determine whether the College complied with CUNY's requirements, we reviewed the actions taken by the College for a sample of students with outstanding balances. Using SIMS information for the fall 1998 through the summer 2004 terms, we identified 674 students with outstanding balances, for two or more terms, totaling almost \$870,000. However, based on our review, we determined that the accounts receivable balances for certain students were materially overstated. The College had a contract with the New York City Transit Authority (Authority) to provide Authority employees classes in the Undergraduate Transit Management Program (Program). We identified 126 Authority employees who were students in the Program and had outstanding tuition balances totaling about \$309,000 per SIMS. However, these balances were in error. The Authority paid the tuition charges for its employees directly to the Business Office, bypassing the Bursar in the process. Consequently, SIMS accounts were not updated to reflect the tuition payments for the 126 Authority students in question.

The remaining 548 (non-Authority) students had outstanding balances totaling about \$561,000 (or about \$1,023 per student). We conducted a detailed review of the accounts for 12 of these students (selected judgmentally) who had comparatively high outstanding balances as of the summer 2004 term. We examined pertinent records and interviewed College officials to determine the registration status of these students, and we determined that none of them received hardship waivers. We further determined that Stops were placed (at least temporarily) on the SIMS records for 7 of the 12 students selected for review. However, College officials did not place Stops on the registrations of the remaining five students who had unpaid balances totaling \$37,554. There was no documentation to indicate why College officials allowed these students to register for classes without paying the balances they owed. For one of the students in question, College officials stated that a computer problem made it appear as though the student had an outstanding balance when, in fact, there was none. However, documentation provided to us by College officials did not adequately support their contention.

We further concluded that Stops were improperly canceled for four of the seven students (noted previously) who had Stops placed on their registration files sometime during our audit period. The Stops were canceled, before the students paid their outstanding balances, to allow them to register for classes for subsequent semesters. According to College officials, they expected two of the students to receive financial assistance to cover their unpaid balances. However, the College did not receive the expected financial assistance payments for either student. A third student was enrolled in an exchange program, whereby students can take classes at the College if they prove that they paid tuition to the college where they are matriculated (or their “home college”). Although this student attended the College for four terms, proof of tuition payments to the home college was provided for only two terms. Regarding the fourth student, the available records simply did not indicate why the Stop was canceled.

Of the seven students with Stops placed on their SIMS accounts, three students had the Stops posted after they graduated and received their degrees. These three students, with unpaid balances totaling \$8,172, were in a combination program (including both undergraduate and graduate courses), and the College incorrectly billed them for the program because of a computer error. However, the error was not discovered until after the students graduated, and therefore, the outstanding balances were not determined and billed to the students timely. As a result, the College did not receive the correct tuition revenues and may be unable to collect the outstanding balances now that the students have already graduated and received their degrees.

We concluded that Stops were initiated and maintained for only 3 of the 12 non-Authority students, with outstanding balances, whose records we examined. The 9 students for whom Stops were not issued (or were issued, but were subsequently rescinded) owed the College a total of nearly \$69,000. If the College routinely fails to properly use Stops to ensure that students pay their tuition bills fully and timely, the College could be foregoing significant amounts of tuition revenue.

2. Employee Access to SIMS

Access to SIMS enables College employees to make changes to students’ records, including placing and canceling registration Stops. While there are no formal CUNY guidelines to limit the number of employees who should have access to SIMS, proper internal controls require that access be limited to only those employees who need it to perform their standard work tasks. Moreover, the more people who have access to SIMS, the greater the risk that inappropriate or erroneous changes could be made to SIMS records. This could result in the loss of revenue to the College and/or allow students to register for (and attend) classes that should not otherwise be available to them.

According to College records, 53 employees had the ability to access SIMS and change students’ records. These 53 employees were assigned to various College offices, as follows: Admissions (14), Registrar (14), Student Financial Services (12), Enrollment Services (7), Bursar (5), and Business (1). We question, however, if it was necessary for all of these employees to have the capability to change SIMS records. Specifically, we noted that 24 Office Assistants (including 6 in Student Financial Services and 6 in the Registrar’s Office) could access SIMS and change students’ account records. However, the normal job responsibilities of the Office Assistants generally did not require them to have the ability to change SIMS records. Consequently, we questioned why all 24 Office Assistants had such access, and we concluded the College might be

able to strengthen controls over changes to SIMS data by limiting SIMS access to fewer staff.

College officials advised us they have not formally assessed the need for employees to have access to SIMS in recent years. Consequently, we conclude officials should formally assess the need for all employees with access to SIMS periodically to determine if such access is necessary and if employees' levels of access are appropriate. Without such an assessment, the College cannot minimize the risk that improper changes will be made to SIMS data, including unauthorized alteration of student records, which could result in the loss of revenue.

3. Unclaimed Student Refunds

Students may be due a refund from the College for several reasons. For example, a student may be awarded more in financial aid than anticipated, and therefore, the student's account is overpaid. Also, a student could withdraw from the College after paying tuition, and therefore, be entitled to a refund of at least a portion of the tuition paid. Under such circumstances, a refund check is drawn and sent to the student. If a refund check is not claimed by a student or is returned by the United States Postal Service, it becomes an unclaimed refund, and it is retained by the College's Business Office. As of September 2004, College officials reported that they had unclaimed refund checks for students totaling about \$39,000.

According to an April 2004 directive from CUNY's University Comptroller, unclaimed refunds are to be held in the College's bank account for a period of five years, after which the funds should be deposited with the City University Construction Fund (CUCF). During the five-year period, campus officials should try to contact and return the funds to the student annually. In practice, unclaimed refunds are accounted for as part of the tuition revenue goal. When the balance of the tuition revenue fund exceeds \$1 million, that balance (including the unclaimed tuition refunds) is transferred to the CUCF.

We determined that College staff generally do not attempt to locate a student, whose refund check has been returned by the United States Postal Service, after sending the check to the student's last known address. Further, although College officials stated that annual attempts are made to locate or contact such students, these actions generally were not documented. Consequently, most refund checks that are returned after the initial mailing are eventually added to the College's general tuition revenues which are transferred subsequently to the CUCF.

We question whether CUNY's policy is consistent with State law. Specifically, Section 1315 of the Abandoned Property Law, in conjunction with Section 102 of the State Finance Law, requires any unclaimed check issued by New York State to be submitted to the Office of State Comptroller's Bureau of Unclaimed Funds one year after the check has been issued. All CUNY colleges should comply with these laws.

However, CUNY officials told us that CUNY is not the "State," but instead a "separate and distinct body corporate." Officials further indicated that CUNY is a hybrid agency having elements of both New York City and State agencies, but is in fact neither. We acknowledge CUNY's unique corporate existence. Nonetheless, CUNY is still subject to most of the standard budgetary and financial controls established for State agencies. Consequently, we maintain that any tuition refunds

that remain unclaimed for one year or more be remitted to the Office of the State Comptroller, consistent with State law.

Recommendations

1. *Comply with CUNY guidelines and preclude students with unpaid tuition and fee balances from prior semesters from registering for new classes unless a waiver of exceptional hardship has been granted.*

(College officials generally agree with the recommendation. They shall examine their practices and conform to CUNY policy.)

2. *Issue and maintain Stops, as appropriate, on the registration record of students with outstanding balances. Do not rescind Stops until past due accounts are paid in full.*

(College officials agree with this recommendation. Officials state a standard procedure has been implemented, whereby any Stops that have been temporarily removed to allow appropriate adjustments, will be automatically renewed at the end of the day.)

3. *Formally review the account balances of Authority Program students and verify the propriety of those balances. Correct the balance for any student that is incorrect.*

(CUNY officials state that the recommendation is no longer needed because CUNY policy states that tuition may be waived for students enrolled in courses provided through sponsor-funded contract programs.)

Auditor's Comments: We believe that the recommendation is still warranted. Our recommendation dealt with the accuracy of the information on the individual student's account, not the waiver of the tuition by a CUNY campus.

4. *Review the procedures for charging tuition for the combined undergraduate and graduate programs and make corrections, as necessary, to ensure that the proper amounts of tuition are charged.*

(College officials state that they have reviewed the procedures for charging tuition on a combined BA/MA program. They have put in place procedures to manually bill tuition at the higher rates to circumvent a limitation in the SIMS system that caused the error.)

5. *Ensure that employees who have SIMS access understand when the registration Stop should be placed on and removed from student records.*

(College officials did not specifically agree or disagree with the recommendation. Officials stated that their staff has the ability to temporarily remove and restore Stops to make changes to students' records. College officials also believe that our concerns will be addressed by the standard Stop restore procedures discussed in response to recommendation number 2.)

6. *Periodically, perform a formal assessment of employees' access to SIMS. For each employee, determine if the access is necessary and if the access level is appropriate. Make adjustments to employees' access to SIMS, as appropriate per the results of the formal assessment.*

(College officials did not specifically agree or disagree with the recommendation. Officials indicated, however, that they will develop a written description of their plan to assess staff access to SIMS.)

Auditor's Comment: We strongly believe that College officials must do more than develop a written description of their plan to assess staff access to SIMS. Officials must take action to review and restrict access to the SIMS systems.

7. *Make annual attempts to locate students due tuition refunds and document the results of those attempts. If students cannot be located transmit the amounts of unclaimed funds directly to the Office of the State Comptroller's Bureau of Unclaimed Funds.*

(College and CUNY officials disagree with part of our recommendation. College officials state that the Bursar's Office will contact students due tuition refunds and they will document those attempts. Regarding unclaimed tuition refunds, CUNY officials disagree with our conclusion that such unclaimed refunds should be sent to the Office of the State Comptroller. Officials contend that the sections of the State Finance and the Abandoned Property Laws cited in our report do not apply to CUNY and they will continue to remit unclaimed refunds to the CUNY Construction Fund.

Auditor's Comment: We believe that these unclaimed tuition refunds should be sent to the Office of the State Comptroller for the reasons discussed in the State Comptroller's Comments, number 2 through 6.

We provided draft copies of this report to College officials for their review and formal comment. College and CUNY officials generally agreed with several of our recommendations and indicated that they have taken or will take actions to address most of them. Officials disagreed with certain recommendations. We have considered their comments in preparing this draft report and have included them in Appendix A. Our rejoinders to the College's comments are presented in Appendix B, State Comptroller's Comments.

Within 90 days after final release of this report, as required by Section 170 of the Executive Law, the Chancellor of the City University of New York shall report to the State Comptroller, advising what steps were taken to implement the recommendations contained herein, and where recommendations were not implemented, the reasons why.

Major contributors to this report were Tom Trypuc, Sheila Jones, Bebe Belkin, Joseph Giaimo, Jean Estime, and Brian Mason.

We wish to thank the management and staff of the College and CUNY's Central Administration for the courtesies and cooperation extended to our auditors during this audit.

Very truly yours,

Steven E. Sossei
Audit Director

cc: David Rankert, CUNY Internal Audit
Lisa Ng, Division of the Budget



Vice Chancellor for Budget and Finance
Office of Internal Audit and
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April 4, 2006

Mr. Steven E. Sossei
Audit Director
Office of the State Comptroller
110 State Street, 11th Floor
Albany, NY 12236

Dear Mr. Sossei:

I write in response to your request for comments regarding your draft audit report of procedures and practices for managing student accounts receivable at John Jay College (2004-S-59). The attached response provided by the College addressed all but Recommendation #3 (account balances of Authority Program students). My comments below cover Recommendation #3 and provide additional information regarding Recommendation #7 (unclaimed student tuition refunds).

Regarding Recommendation #3, clarification of the contract program process will address the concerns raised by and eliminate the need for this recommendation. Generally, colleges through their academic departments contract with state and city agencies to teach specialized courses/certification programs for which the colleges are funded by these agencies to pay for program expenses. In the case of the City Transit Authority program, the funds were deposited in the College's Income Fund Reimbursable (IFR) account which paid the cost of instruction and other related expenses.

University policy states that tuition may be waived for students enrolled in graduate and undergraduate courses when such students are participating in sponsor-funded contract programs. **Attachment I** contains a description of the tuition waiver process for contract programs extracted from the CUNY Tuition and Fee Manual. The approved Board Resolution (see **Attachment II** for an example) for tuition waivers is provided to a college's Bursar Office to document the billing and waiving of tuition for these contract funded programs. These programs and students are designated with special codes for accountability purposes. In this manner, a college's accounting records and the University's Financial Accounting System (FAS) are in agreement in terms of billings and

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*See State Comptroller's Comments, Page 14

waivers. On the basis of this information, Recommendation #3 is not applicable and should be eliminated.

The University's position regarding unclaimed student refunds is that the State's Abandoned Property Law (APL) does not apply to CUNY and thus, CUNY is not required to remit tuition refunds that remain unclaimed for one year or more to the Office of the State Comptroller. The University's General Counsel has opined (with the support of our External Auditor [KPMG]) that Section 102 of the State Finance Law and the State's APL do not apply to CUNY (see **Attachment III**).

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Basically, the State Education Law represents the legal basis for CUNY. Title 7 of the law and especially Article 125 present the definitions, rules, and regulations governing the operations of the University.

In 1961, CUNY was created by the State Legislature from the pre-existing municipal college system – Section 6201 of the Education Law states that:

“The legislature intends that the city university of New York should be maintained as an independent system of higher education governed by its own board of trustees responsible for the governance, maintenance and development of both senior and community college units of the city university. The university must remain responsive to the needs of its urban setting and maintain its close articulation between senior and community college units.”

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Note
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Under current statutes, CUNY is a separate entity governed by a Board of Trustees with significant and broad de jure powers and responsibilities. CUNY is viewed neither as a covered state or mayoral agency and exceptions to the rules and regulations governing covered agencies are provided to CUNY. Even your draft report noted “CUNY’s unique corporate existence” and that CUNY was generally not subject to all “of the standard budgetary and financial controls established for State agencies”. In addition, the fact that our community colleges were excluded from these APL regulations further supports CUNY’s unique hybrid status.

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Unlike state agencies, CUNY has its own audited financial statements and is excluded from the state's General Fixed Asset Account Group. In addition, CUNY has its own Federal Tax I.D. number and none of our bank accounts include “The State of New York” in their account titles. Unlike state agencies, CUNY does not request the approval of the Office of the State Comptroller prior to making any arrangements for new bank accounts as indicated in Section 106 of the State Finance Law. Instead each CUNY college president has been delegated the responsibility for establishing college bank accounts under existing University regulations.

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With two exceptions, college accounts are not used to receive, hold or disburse state funds. The two exceptions are bank depositories for travel and imprest funds, which involve state monies.

The student tuition refund checks are issued from the major tuition depository account at each campus. As indicated previously, none of the colleges' accounts were designated state bank accounts and only the two accounts identified above were depositories for state funds. The funds in the tuition accounts were transferred directly to the City University Construction Fund (CUCF). Section 6215 of Article 125 of the Education Law states that the CUCF is required to receive, accept, invest, administer, expend and disburse these funds in accordance with the City University Construction Fund Act. Thus, it is the responsibility of the CUCF and not CUNY, per se, to report on and disburse for its corporate purposes all funds received.

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Finally, acceptance of our position will serve the best interests of our students through our explicitly established procedures, (which were effective for fiscal year 2004), for notifying students and for making refunds available in a timely and easily accessible fashion (see **Attachment IV**). Our current arrangement for paying refunds is beneficial to our students and any change to the process would be detrimental to and cause an unnecessary hardship for a population of students most in need of these refunds.

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I would appreciate that both the comments above and the attached College response be included in their entirety as an appendix to the final report. If you have any questions, please call me.

Sincerely,



David Rankert

- c: President Jeremy Travis
- Senior Vice Chancellor Allan Dobrin
- Vice Chancellor Ernesto Malave
- Senior Vice President Robert Pignatello
- Patricia Ketterer
- Emily Karp
- Jane Davis

IA#1881



JOHN JAY COLLEGE
THE CITY UNIVERSITY OF NEW YORK
OF CRIMINAL JUSTICE

SENIOR VICE PRESIDENT & CHIEF OPERATING OFFICER
OFFICE OF FINANCE & ADMINISTRATION
ROBERT M. PIGNATELLO

April 3, 2006

Mr. Steven E. Sossei, CPA
Audit Director
Office of the State Comptroller
110 State Street 11th Floor
Albany, New York 12236

Re: Students' Accounts Receivable Report 2004-S-59

Dear Mr. Sossei:

On behalf of John Jay College of Criminal Justice, I am responding to the Students' Accounts Receivable Report 2004-S-59. Below are our comments on the recommendations contained in the report.

1. The College will examine its practices as they relate to students being allowed to register for subsequent semesters prior to making arrangements to clear all outstanding balances with the College. The College is aware, however, that some of the shortcomings of the SIMS database creates an untoward impression that the College is not in compliance with appropriate standards. In cases where operational procedures are at variance with University policies, the College will adopt University norms including the implementation of a hardship procedure.
2. There are cases where offices at the College appropriately remove stops from student records to make adjustments to the student record. The presence of a stop, for example would prevent the College from making appropriate adjustments to students registrations and tuition liabilities. In order to assure that the stop is replaced when the record is modified the College has developed a standard procedure which automatically renews the stop at the end of each business day.
3. See University response
4. The procedures for charging tuition for the BA/MA program have been reviewed. It has been determined that Sims does not recognize a credit until a grade has been posted. Therefore the bills for the students in the BA/MA program who cross over the 120 credit threshold during a semester are not correct in SIMS until after the semester is over. Since the Spring 2005

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Students' Account Receivable Report 2004-S-59

semester, we have calculated by hand the additional tuition that these students would owe and notify them, by mail, at the beginning of the semester the additional liability.

5. Employees who have access to SIMS do not all have the ability to update the database. In addition, stop removal and updates are further restricted to a limited number of personnel. In order to facilitate the work flow of the College, certain College officials have the ability to remove financial stops temporarily to make changes to a student's record. As indicated in #2, a procedure has been implemented to restore this stop the same day to assure for financial accountability.
6. While staff of the Registrar's Office periodically reviews SIMS account assignment, there is no written plan to describe this review. The College will develop a written description of its plan.
7. Outstanding refunds are reviewed before the beginning of each semester. If a student has a refund for an old semester and is registering for the current semester, we apply the refund to the new semesters' liability. If a currently enrolled student has a refund that cannot be gotten to them through the mail, the Bursar emails them, and keeps copies of the emails. For students who are no longer registered, the Bursars' Office will now try to contact them by and phone and document these attempts. Please also see University response.

If you need additional information, please feel free to contact me.

Sincerely,



Robert M. Pignatello
Senior Vice President for Finance and Administration

State Comptroller's Comments

1. We have not included Attachments I through IV, in Appendix A of the report. These documents are copies of CUNY procedures and are available for inspection in our office.
2. We acknowledge that tuition can (and most likely should) be waived for students enrolled in courses provided through sponsor-funded contract programs, such as the Transit Authority Program. However, the SIMS records for students in such programs should not indicate that students have outstanding tuition balances when the sponsoring agencies have already paid the College amounts corresponding to the tuition charges in question. If the tuition charges for such students have in fact been waived, then the students' SIMS records should correctly indicate so. This would help the College to more accurately determine its actual aggregate accounts receivable balance.
3. The statute does not explicitly nor implicitly exempt CUNY from the State Finance Law or the Abandoned Property Law. Consequently, we maintain that CUNY should comply with the pertinent sections of those laws as referenced in our report.
4. CUNY officials have misquoted our report. In fact, our report states that CUNY is still subject to most of the standard budgetary and financial controls established for State agencies. Moreover, although the CUNY's community colleges were exempted from the Abandoned Property Law regulations, CUNY's senior colleges (including John Jay) were not.
5. We acknowledge that certain CUNY financial operations vary from those established for most State agencies. Nonetheless, these variances do not obviate CUNY's senior colleges from complying with the pertinent sections of the State Finance and Abandoned Property Laws.
6. The funds in question are not CUCF funds. These funds (tuition refund checks) belong to the CUNY students who paid tuition in the first instance. Consequently, because the refund checks are the property of the students, we maintain that all unclaimed refund checks should be remitted to the State Comptroller, as prescribed by the State Finance and Abandoned Property Laws.
7. CUNY officials provide no basis for their assertion that the remittance of unclaimed refund checks to the State Comptroller would be detrimental and cause unnecessary hardship to students.

Appendix B