

THOMAS P. DINAPOLI  
COMPTROLLER



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STATE OF NEW YORK  
OFFICE OF THE STATE COMPTROLLER

November 14, 2012

Nancy Kleniewski, Ph.D  
President  
SUNY College at Oneonta  
108 Ravine Parkway  
Oneonta, NY 13820

Re: Report 2012-S-145  
Selected Employee Travel Expenses

Dear Dr. Kleniewski:

According 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 recently audited the travel expenses of three employees of the SUNY College at Oneonta (College).

**Background**

New York State's executive agencies spend between \$100 million and \$150 million each year on travel expenses. These expenses, which are discretionary and under the control of agency management, include car rentals, meals, lodging, transportation, fuel, and incidental costs such as airline baggage and travel agency fees.

The mission of the College is to unite excellence in teaching, scholarship, civic engagement, and stewardship to create a student-centered learning community. The College spent \$3,685,615 on travel expenses from April 1, 2008 through March 31, 2011. Of that amount, \$2,411,127, or about 65 percent, was for reimbursements to employees for travel expenses, direct payments to vendors, and cash advances; and \$1,274,488, or about 35 percent, related to charges on State-issued travel cards.

The Office of the State Comptroller sets rules and regulations for payment of expenses employees incur while traveling on official State business. The Comptroller's Travel Manual helps agencies and employees understand and apply the State's travel rules and regulations, and provides instructions for reimbursing expenses. In general, when traveling on official State business, only actual, necessary and reasonable business expenses will be reimbursed.

The audit at the College is part of a statewide initiative to determine whether the use of travel monies by selected government employees complies with rules and regulations and is free

from fraud, waste, and abuse. Auditors focused their audit efforts on the highest-cost travelers in the State, each of whom incurred over \$100,000 in travel expenses during the three year period ended March 31, 2011, as well as on other outliers. As a result of this analysis, we examined the travel expenses for three College employees whose travel costs totaled \$326,125.

### **Results of Audit**

We found that the travel expenses for the three College employees selected for audit were documented and adhered to State travel rules and regulations.

### **Audit Scope, Objectives and Methodology**

We audited selected travel expenses for three College employees for the period April 1, 2008 to March 31, 2011. The objectives of our audit were to determine whether the use of travel monies by selected government employees complied with rules and regulations and is free from fraud, waste and abuse.

To accomplish our objectives, we analyzed travel expenses incurred by and on behalf of State employees for the three years ended March 31, 2011. Our analysis identified three College employees whose expenses ranked among the highest in the State. We examined these employees' travel expenses, including reimbursements and credit card charges, for the three State Fiscal Years ending March 31, 2011.

As part of our examination, we obtained vouchers, receipts, and credit card statements for all transactions. We then verified that documentation supported the charges and showed the expenses incurred were for legitimate business purposes. We reviewed the College's internal policies and procedures and determined that the travel expenses selected for examination were approved and complied with this guidance, as well as with OSC procedures. Finally, we matched timesheet and travel records to ensure the travelers were working on days for which they requested travel reimbursement, and reviewed E-ZPass records, where applicable, to match against travel vouchers.

We conducted our performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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. 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 functions do not affect our ability to conduct independent audits of program performance.

**Reporting Requirements**

We discussed the results of our audit with College officials who agreed with our conclusions and waived the opportunity to provide formal written comments to be included in this final report.

Major contributors to this report were Melissa Little, Nadine Morrell, Sharon Salembier, Rick Podagrosi, Melissa Davie and Andrew Davis.

Please convey our thanks to the management and staff of the College for the courtesies and cooperation that they extended to our auditors during this review.

Sincerely,

John F. Buyce, CPA, CIA, CGFM  
Audit Director

cc: Michael Abbott, University Auditor  
Thomas Lukacs, Division of the Budget