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STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER

January 30, 2020

Kristina M. Johnson, Ph.D.
Chancellor
State University of New York
SUNY System Administration
State University Plaza
353 Broadway
Albany, NY 12246

Re: Oversight of Hazardous Materials
and Waste
Report 2019-F-47

Dear Chancellor Johnson:

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 have followed up on the actions taken by officials of the State University of New York to implement the recommendations contained in our audit report, *Oversight of Hazardous Materials and Waste* ([2017-S-51](#)), issued on December 3, 2018.

Background, Scope, and Objective

The State University of New York (SUNY) is the largest comprehensive system of public education in the nation, comprising 64 autonomous campuses. In 2017-18, SUNY served nearly 1.4 million students, with approximately 91,000 faculty and staff. Campuses are located throughout the State, and SUNY maintains a central administrative office in Albany. For fiscal year 2017-2018, SUNY had a budget of \$13 billion, including State support totaling \$4.1 billion, and \$1.6 billion in total research activity.

In order to promote a safer and more environmentally responsible SUNY community, SUNY's System Administration established the Environmental Health & Safety Office (EHSO). The EHSO serves as a technical resource to provide tools, training, and communication for the campuses on best practices and compliance issues, including compliance with SUNY's own requirements as well as local, State, and federal regulations for environmental management and occupational safety and health.

Hazardous materials are defined and regulated in the United States primarily by laws and regulations administered by the U.S. Environmental Protection Agency (EPA), the U.S. Occupational Safety and Health Administration, the U.S. Department of

Transportation, and the U.S. Nuclear Regulatory Commission. Generally, a hazardous material is any item or agent (biological, chemical, radiological, and/or physical), that has the potential to cause harm to humans, animals, or the environment, either by itself or through interaction with other factors.

The EPA and the New York State Department of Environmental Conservation have detailed regulations defining hazardous waste. The EPA states that, simply defined, a hazardous waste is a waste with properties that make it dangerous or capable of having a harmful effect on human health or the environment. Hazardous waste is generated from many sources, ranging from industrial manufacturing process wastes to batteries, and may come in many forms, including liquids, solids, gases, and sludge.

Our initial report, covering the period January 1, 2015 through May 4, 2018, examined whether SUNY institutions have developed adequate controls to effectively safeguard campus communities against hazardous materials and waste. Our audit found that SUNY officials have established controls over and complied with hazardous waste regulations that provide reasonable assurance that students and communities are safeguarded against exposure to hazardous waste. However, based on our visits to two University Centers (University at Buffalo [Buffalo] and Stony Brook University [Stony Brook]) and five campuses (Plattsburgh, New Paltz, Polytechnic Institute [Poly], Oneonta, and Cobleskill), we found there is significant variation in the adequacy of controls over hazardous materials. At most of the non-university center campuses, we found select areas in which controls over hazardous materials could be improved. However, these weaknesses were not pervasive throughout all areas of internal controls. In contrast, the University Centers had weaknesses throughout all the areas of internal controls we reviewed. These weaknesses prevent proper monitoring and accounting for hazardous materials, compliance with legal requirements, and enforcement of restricted access to hazardous materials.

The objective of our follow-up was to assess the extent of implementation, as of November 20, 2019, of the three recommendations included in our initial audit report.

Summary Conclusions and Status of Audit Recommendations

SUNY and campus officials made significant progress in addressing the problems we identified in the initial audit. Of the three prior audit recommendations, all three were implemented.

Follow-Up Observations

Recommendation 1

To SUNY Administration: 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.

Status – Implemented

Agency Action – SUNY has provided guidance to campuses, including suggestions to help them strengthen controls over access, procurement, inventory, and laboratory safety. Specifically, SUNY has offered checklists to campuses to help them in their review of their laboratory safety programs. Additionally, SUNY has proposed that campuses perform random reviews of campus laboratories to assess access controls, accuracy of lab inventory, proper lab signage, and unauthorized access to labs. A lab safety webpage is also available to SUNY campuses, which includes reference materials to assist with areas such as hazardous material lab safety, access, inventory, roles and responsibilities, and conducting risk assessments.

Recommendation 2

To SUNY Administration: 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.

Status – Implemented

Agency Action – SUNY Administration delivered presentations to campus organizations and officials on topics such as how to appropriately conduct risk assessments of access to hazardous materials; reviewing and updating policies/procedures relating to access, procurement, and inventory; improving record keeping of inventories; and restricting hazardous materials purchases to necessary personnel. Further, SUNY suggested corrective actions the campuses should take regarding the findings in our prior audit. SUNY also reminded officials that Chemical Hygiene Plans require annual reviews. In addition, SUNY Administration requested a new position for the 2019/2020 Budget for a Research and Laboratory Safety Manager to address concerns raised in recent audits related to chemical security and to assist campuses in mitigating risks presented by laboratories.

Recommendation 3

To SUNY Institutions: Improve controls over access, procurement, or accounting for hazardous materials as necessary to further reduce risk relating to hazardous materials. This may include (but not be limited to):

- *Assessing risks to access, procurement, and accounting of hazardous materials and implementing controls to address them.*
- *Monitoring and enforcing compliance with already established procedures in the Chemical Hygiene Plan, lease agreements, and other university policies.*

Status – Implemented

Agency Action – The previous audit included visits to two University Centers (Buffalo and Stony Brook) and five campuses (Plattsburg, New Paltz, Oneonta, Cobleskill, and Poly). The audit determined that controls over hazardous materials – specifically

in the key areas of access, procurement, and accounting – could be improved. Cobleskill and Poly had no notable concerns. The remaining campuses have taken steps to assess and monitor their controls over these areas. Their efforts are as follows:

University at Buffalo – Buffalo has established a key card policy for its chemistry department, and three additional departmental procedures are being reviewed. Buffalo is also in the process of implementing new electronic purchasing and electronic inventory systems to help identify and track purchases and onsite inventory. Furthermore, Buffalo is actively enforcing compliance with previously established procedures, including the Chemical Hygiene Plan and lease agreements.

Stony Brook University – Stony Brook officials have updated policies for access controls within laboratories and for laboratory visitors and have improved their key/key card security procedures. They have implemented a method to reconcile procurement card purchases, including securing new procurement tracking software, and have taken steps to create and maintain a comprehensive database for all their laboratories.

SUNY Plattsburgh – New policies and procedures have been enacted at Plattsburgh for electronic key access, specifically in locations where chemical materials are stored. Plattsburgh also reviewed all individuals who have been issued physical keys and determined all keys have been issued in accordance with campus policy. In addition, Plattsburgh has taken steps to separate duties in the procurement of hazardous materials process. Now, confirmation of delivery is mandatory for all hazardous material orders and a separate individual reviews the confirmations to ensure they are correct and accurate. Lastly, Plattsburgh is actively enforcing compliance of previously established policies and procedures to help minimize its inventory of hazardous chemicals and track physical laboratory keys.

SUNY Oneonta – Oneonta officials have reviewed and are beginning to update their existing policies and procedures related to laboratory and hazardous materials access. Oneonta also created a new staff position, Chemical Inventory Coordinator, to assist with chemical inventory tracking, chemical storage, and waste management. Additionally, Oneonta is researching a new chemical inventory software system to help improve controls over its chemical inventory. To address concerns over physical key tracking, Oneonta performed a review of all individuals who have been issued keys, created a procedure for requesting and returning keys, and now requires multiple levels of review and approvals prior to issuing master keys.

SUNY New Paltz – New Paltz has enhanced its procurement practices for purchasing certain chemicals. The new policy includes obtaining pre-approval for purchases and monthly audits. Additionally, New Paltz has strengthened its inventory process by updating its chemical inventory system and performing monthly counts of physical materials to ensure accurate reporting and tracking.

New Paltz directed all campus staff, faculty, and maintenance workers to keep laboratory rooms locked while not in use and to disallow access to laboratories and areas with hazardous materials to anyone without proper identification. Lastly, New Paltz completed its hazardous materials analysis as part of its Emergency Response Plan.

Major contributors to this report were Jessica Kirk, Melissa Davie, Molly Kramm, Brendan Reilly, and Lindsey Winter.

Very truly yours,

Nadine Morrell, CIA, CISM
Audit Manager

cc: Amy Montalbano, University Auditor