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STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER

December 24, 2025

John B. King, Jr.
Chancellor
State University of New York
SUNY System Administration
State University Plaza
Albany, NY 12246

Re: Oversight of Study Abroad Programs
Report 2024-S-36

Dear Chancellor King:

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 conducted an audit of the State University of New York (SUNY) to determine whether SUNY has efficient and effective oversight of its study abroad programs throughout its campuses. The audit covered the period from January 2018 through June 2025.

Background

SUNY Study Abroad Programs (SAPs) include exchange, non-exchange, and faculty-led programs that allow SUNY students the opportunity to participate in educational opportunities globally. The SUNY Office of Global Affairs (SUNY OGA) is responsible for the oversight of SAPs across the SUNY network. SUNY OGA provides strategic planning, policy development, coordination, and incubation of system-wide global initiatives. Each SUNY campus is responsible for administering and monitoring its own SAPs, including entering into agreements with foreign partner institutions that outline the terms for exchanging students. SUNY OGA reviews new SAPs, leads the development and revision of relevant policies, and supports the campuses in coordinating and promoting study abroad throughout the SUNY network. SUNY SAPs operate in a consortium that allows both SUNY and non-SUNY students to participate in SAPs offered within the SUNY network. This allows SAPs to be easily accessible and gives students the opportunity to participate in various global learning experiences regardless of their home institution.

During the 2023–24 academic year, 26 SUNY campuses administered 508 SAPs in 67 countries that served 3,304 students. However, participation in SAPs is down by 42% from pre-pandemic levels. During the 2018–19 academic year, SUNY SAPs served 5,671 students across 79 countries.

Results of Audit

SUNY OGA generally ensured campuses had agreements in place with the foreign institutions they partnered with and had documentation available to support the payments made on behalf of participating students and faculty. However, we determined that SUNY OGA could improve its oversight of SAPs. We identified instances where one campus did not submit agreements to SUNY OGA for review and approval. We also identified lapsed agreements and agreements that could not be located by the campuses but that were still being used to send students abroad.

Oversight of SAP Agreements

SUNY OGA could improve its monitoring and approval of campus study abroad agreements with foreign partner institutions. According to SUNY OGA officials, they are responsible for providing guidance, best practices, and oversight to campuses at a program level. This includes receiving, reviewing, and approving the SAP partnership agreements that all campuses enter with foreign universities.

Our review of 104 agreements at three campuses (Binghamton University, Buffalo State University, and the University at Albany) identified 12 agreements that one campus had not submitted to SUNY OGA. As a result, SUNY OGA did not have a complete account of all of the agreements its campuses used to send students abroad and was unable to review and approve them. Six of the 12 were not submitted to SUNY OGA at all; therefore, SUNY OGA did not review or approve them. Of these six, five were active for the entire period covered by the agreement and expired by the time of our review in April 2025. The remaining agreement was still active. The other six agreements were not submitted until our audit started and after SUNY OGA reminded campuses to do so. These six agreements were submitted between March and April 2025. As of April 2025, review and approval was pending for these six agreements, five of which were still active.

According to SUNY OGA officials, they use a system that sends automated reminders to campuses when agreements are approaching expiration. However, these automated reminders had not been received by officials at one campus we visited, and SUNY OGA did not follow up with campuses to ensure the messages were received. Additionally, SUNY OGA has not developed formal policies and procedures to ensure campuses submit SAP agreements on time or for follow-up actions if they don't submit SAP agreements.

We also identified instances of lapsed SAP agreements. Of the 104 agreements we reviewed, 16 had lapsed at some point during our audit period. The expired agreements included 11 that had been expired for more than 24 months (see the following table). In one case, an agreement had been lapsed since May 1998, or for more than 27 years. In three other instances, one campus was unable to provide agreements covering a portion of our audit scope and, as a result, we could not evaluate whether agreements had lapsed. Consequently, campuses sent 258 students abroad during our audit scope under agreements that had lapsed or could not be located.

Campus officials explained that it often took time to negotiate and renew SAP agreements with partner institutions. Campuses cited the COVID-19 pandemic, staff turnover at partner institutions, legal considerations, and signature delays as some of the reasons why agreements with partner institutions may expire without a renewal in place.

Timeliness of SAP Agreements

Campus Name	Agreements Reviewed	Agreements Lapsed During the Audit Period	Agreements Lapsed <6 Months	Agreements Lapsed 6–23 Months	Agreements Lapsed 24+ Months
Binghamton University	78	8	–	3	5
Buffalo State University	21	5	1	–	4
University at Albany	5	3	–	1	2
Totals	104	16	1	4	11

Recommendations

1. Develop policies and procedures for tracking and monitoring campus SAP agreements to ensure they are submitted timely.
2. Work with campuses to ensure SAP agreements approaching expiration are renegotiated timely to prevent students from being sent abroad under expired agreements.

Audit Objective, Scope, and Methodology

The objective of our audit was to determine whether SUNY has efficient and effective oversight of its study abroad programs throughout its campuses. The audit covered the period from January 2018 through June 2025.

To accomplish our objective and assess related internal controls, we interviewed SUNY OGA officials as well as officials at three campuses responsible for study abroad programs. We evaluated statistics on SAPs and participation at SUNY campuses. We obtained and reviewed agreements between the three SUNY campuses and their foreign partners. We also obtained and analyzed expenditure data related to SAPs to determine if expenditures for SAPs were supported and recorded properly.

We used a non-statistical sampling approach to provide conclusions on our audit objectives and to test internal controls and compliance. We selected judgmental samples. However, because we used a non-statistical sampling approach for our tests, we cannot project the results to the respective populations. Our samples, which are discussed in detail in the body of our report, include:

- A judgmental sample of three of 22 campuses that operate SAPs, based on factors such as number of SAPs, number of participants, and geographic location, to evaluate SAP agreements and expenditures.
- A judgmental sample of five of 93 SAPs at one campus, based on factors such as number of participants, participation rates, and program type, to assess the submission, approval, and terms of the applicable SAP agreements. At the other two campuses, we reviewed agreements in our scope for all SAPs.

- A judgmental sample of 98 of 4,225 study abroad transactions (representing \$13,904,761 of \$61,406,757 in expenditures) at the three sampled campuses, based on factors like the transaction type, year, and amount of payment, to assess whether the payments were properly supported and recorded.

We obtained data from the Terra Dotta systems used by SUNY campuses and assessed the reliability of that data by obtaining and reviewing existing information, interviewing officials knowledgeable about the system, and comparing and tracing records to and from source data. We determined that the data from these systems was sufficiently reliable for the purposes of this report.

Statutory Requirements

Authority

This audit was performed 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 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 objective(s). We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

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. These duties could be considered management functions for purposes of evaluating organizational independence under generally accepted government auditing standards. In our professional judgment, these duties do not affect our ability to conduct this independent performance audit of SUNY's oversight and administration of its study abroad programs.

Reporting Requirements

We provided a draft copy of this report to SUNY officials for their review and formal written comment. We considered their response in preparing this final report and have included it in its entirety at the end of the report. SUNY officials generally agreed with the recommendations and have indicated actions they will take to address them.

Within 180 days after the final release of this report, as required by Section 170 of the Executive Law, the Chancellor of SUNY shall report to the Governor, the State Comptroller, and the leaders of the Legislature and fiscal committees advising what steps were taken to implement the recommendations contained herein, and where the recommendations were not implemented, the reasons why.

Major contributors to this report were Theresa Podagrosi, Brian Krawiecki, Charles Lansburg, Matthew Helfant, and Melissa Persaud.

We wish to thank the management and staff of the State University of New York for the courtesies and cooperation extended to our auditors during this audit.

Very truly yours,

Nadine Morrell, CIA, CISM
Audit Director

cc: Amy Montalbano, State University of New York

Agency Comments



Office of the Senior Vice Chancellor for Operations and Management & Chief Operating Officer

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November 19, 2025

Nadine Morrell
Audit Director
Office of the State Comptroller
State Government Accountability
110 State Street, 11th Floor
Albany, New York 12236

Dear Nadine Morrell,

Thank you for the opportunity to review and respond to OSC's Draft Report, 2024-S-36, Audit of SUNY's Oversight of Study Abroad Programs.

SUNY is committed to providing students with opportunities to study abroad through a number of programs throughout the world. The SUNY Study Abroad Consortium supports these efforts by providing all SUNY students, regardless of campus affiliation, with access to programs being offered throughout the SUNY System.

We are pleased that the audit found that SUNY has appropriate oversight over its study abroad programs by ensuring agreements with foreign institutions were in place and that there was documentation to support payments made on behalf of participating students and faculty. While the audit did identify a handful of lapsed agreements, it is important to note that the SUNY campuses have long standing relationships with the foreign institutions and that there was no interruption to any student participating in those programs.

We agree with the auditor's recommendations to enhance procedures related to the approval and timely renewal of study abroad program agreements. As such, the Office of Global Affairs (OGA) will be taking several steps to ensure campus agreements are renewed before current agreements have lapsed. These steps will include reminders to all campuses regarding program approvals and adherence to a timely renewal process. In addition, campuses will be instructed to submit regular reports of all active programs that will be reconciled to OGA's database.

If you have any questions, please contact Amy Montalbano at amy.montalbano@suny.edu.

Sincerely,

Beth Berlin
Senior Vice Chancellor for Operations and Management and Chief Operating Officer

STUDENT SUCCESS

RESEARCH *and*
SCHOLARSHIP

DIVERSITY, EQUITY,
and INCLUSION

ECONOMIC DEVELOPMENT
and UPWARD MOBILITY