

New York State Comptroller
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Oversight of the Educational Opportunity Program (Follow-Up)

October 2026 | Report 2026-F-8

Prepared by the Division of State Government Accountability



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Authority

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 (SUNY) to implement the recommendations contained in our initial audit report, [*Oversight of the Educational Opportunity Program \(Report 2024-S-2\)*](#).

Background, Objective, and Scope

SUNY is the largest comprehensive system of public education in the nation, comprising 64 institutions (14 of which are University Centers and Doctoral Degree Granting Institutions), including research universities, academic medical centers, liberal arts colleges, community colleges, colleges of technology, and an online learning network. SUNY's mission is to provide educational services of the highest quality, with the broadest possible access, fully representative of all segments of the population in a complete range of academic, professional, and vocational post-secondary programs.

To support this mission, SUNY's Educational Opportunity Program (EOP)—which is outlined in sections 6451 and 6452 of State Education Law—aims to provide access, support, and financial aid for disadvantaged students who show the potential to succeed despite poor academic preparation and limited financial resources. EOP includes a pre-freshman summer orientation program (summer program) for incoming students and provides support and enrichment programs, including career advising, tutoring, and personal counseling, throughout students' enrollment.

Responsibility for the administration and management of EOP is shared between SUNY Administration's Office of Opportunity Programs (Office) and the sponsoring EOP campuses. The Office is responsible for monitoring EOP, including expenditures and operations as well as compliance with SUNY's objectives, policies, and procedures. Accordingly, the Office developed guidance for the EOP summer program along with Guidelines for the Operation of EOP (Guidelines), which specify the requirements of EOP operations and include such things as administrative roles and responsibilities, student eligibility, and acceptable use of funds. Each participating campus must develop a plan outlining its approach to the administration of EOP and is responsible for, among other things, ensuring that EOP funds are used in a manner consistent with both the Guidelines and State Education Law and that documentation is adequate. During the fall 2025 semester, EOP operated on 28 SUNY State-operated campuses and served 6,883 participants. Expenditures for EOP in State fiscal year 2024–2025 totaled \$47 million.

The objectives of our initial audit, issued in March 2025, were to determine whether SUNY was adequately monitoring the EOP and if SUNY and the campuses were using EOP funding for allowed purposes. The audit covered the period from July 2019 through December 2024. The audit found that SUNY is monitoring EOP, and campuses were generally using the funds for allowable purposes. However, the audit identified opportunities for SUNY to improve its oversight

of the campuses' use of EOP funds and maintenance of adequate documentation for program-related expenses and services.

The audit identified 10 (3.3%) of 304 transactions, totaling \$20,142, that were unallowable or insufficiently supported. Seven of the 10 transactions, totaling \$5,974, were for unallowable goods or services, such as bowling events and amusement park visits. Documentation for the three other transactions, totaling \$14,168 for the summer program and related vehicle mileage, did not clearly support the services received or the full amount of the expenditure. Furthermore, we identified insufficient documentation for counseling services for 16 (4%) of 400 EOP students assigned to five counselors. Consequently, we couldn't determine whether the counseling services were actually provided.

The objective of our follow-up was to assess the extent of implementation, as of September 2026, of the two recommendations included in our initial audit report.

Summary Conclusions and Status of Audit Recommendations

SUNY made significant progress in addressing the problems we identified in the initial audit report. Both of the initial audit report's recommendations were implemented.

Follow-Up Observations

Recommendation 1 – Ensure that campuses participating in EOP are using EOP funds for allowable purposes under the summer program guidance and the Guidelines.

Status – Implemented

Agency Action – Updated guidance on the appropriate usage of EOP funding was included in the 2025 Summer Program Request for Proposal (RFP). The RFP outlines program requirements, allowable costs (educationally enriching opportunities, such as visits to museums, historical sites, or cultural events), unallowable costs (such as visits to amusement parks, bowling alleys, skating rinks, arcades, or other similar outings), campus contributions, and budget narratives. Additionally, the SUNY EOP office, along with SUNY's Fiscal Manager and budget office, will reconcile expenses monthly to ensure appropriate allocation of budget items. While not implementing a new process, SUNY officials state that they will be more careful with their review of their annual Expenditure Reports, which outline funds used in the prior school year and include a spending plan for the upcoming school year. The reports compare what was budgeted versus what was spent for each expense category and offer explanations for any differences. If unallowable costs are found in the report, SUNY Administration notifies the campus through its campus liaison that the campus will have to absorb these costs.

We reviewed a judgmental sample of 25 expense transactions totaling \$395,498 from the three campuses where issues were identified during the initial audit to determine whether these expenses were allowable under EOP guidelines. The campuses provided supporting documentation for 24 of the 25 expenses totaling \$381,769, in which we determined that all transactions were allowable. For one transaction totaling \$13,729, the documentation provided to

support the expense wasn't sufficient to determine how the amount was calculated or if it was part of this invoice; however, the invoice in its entirety was an allowable expense.

Recommendation 2 – Ensure that campuses maintain documentation to adequately support EOP expenditures and services and retain that documentation as appropriate.

Status – Implemented

Agency Action – Since the initial audit, each of the 64 SUNY campuses (including the 54 offering EOP services) has switched from paper records to Customer Relationship Management (CRM) databases. The CRM databases are tailored to the various programs being operated, including EOP counseling services. These online platforms are used to manage college records, communicate with students, and track student EOP counseling sessions. Further, SUNY officials stated that there are monthly meetings with the EOP Directors and Liaisons to offer guidance on entering and maintaining records in the database. Campus EOP staff compile Counseling Notes Logs (Logs) that document the number of sessions and hours attended for each student receiving EOP-related counseling services. These Logs are included in the EOP Campus End-of-Semester Report sent to SUNY Administration.

We reviewed a random sample of 25 student files from the one campus with findings in the initial audit to determine whether the information provided in the Log was accurate. We compared the information in the Log with the information shown in the CRM notes (i.e., number of counseling contacts and time spent at appointments). Based on our review of the Log, the 25 students selected had 75 total counseling contacts with EOP counselors, totaling 38.25 hours. The CRM notes we observed supported the reported counseling contacts and hours.

Further, as mentioned in Recommendation 1, supporting documentation was provided for 24 of the 25 expenditure transactions we tested. Despite one missing invoice, SUNY has made significant progress toward implementing both recommendations.

We thank the management and staff of SUNY for the courtesies and cooperation extended to our auditors during this follow-up.



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