

**APPENDIX F**  
**ONONDAGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY**  
**REPORT ON INTERNAL CONTROLS**  
**FY 2015**

**Agency Mission:** To stimulate economic development, growth, and general prosperity for the people of Onondaga County by using available incentives, rights and powers in an efficient and cooperative manner.

<b>FISCAL YEAR 2013 REPORT ON INTERNAL CONTROLS</b>			
<b>AGENCY ACTION</b>	<b>CONTROL</b>	<b>CONTROL PROCESS</b>	<b>FINDING</b>
<b>Agency Capital Projects</b>			
Project review	<ul style="list-style-type: none"> <li>• Statute</li> <li>• Regulation</li> <li>• By-Laws</li> <li>• Classes of Projects Policy</li> <li>• Local Access Policy</li> </ul>	<ul style="list-style-type: none"> <li>• Written Application</li> <li>• Cost Benefit Analysis</li> <li>• Staff Review</li> <li>• Board Attorney Oversight</li> <li>• Board Review &amp; Approval</li> <li>• Conflict of Interest Statement</li> </ul>	Adequate
SEQRA Determination	<ul style="list-style-type: none"> <li>• Statute</li> <li>• Regulation</li> <li>• By-Laws</li> <li>• Classes of Projects Policy</li> </ul>	<ul style="list-style-type: none"> <li>• Formal EAF Statement</li> <li>• Staff Review</li> <li>• Attorney Review</li> <li>• Board Review &amp; Finding</li> </ul>	Adequate
Public Hearing	<ul style="list-style-type: none"> <li>• Statute</li> <li>• Regulation</li> <li>• By-Laws</li> </ul>	<ul style="list-style-type: none"> <li>• Board Approval</li> <li>• Written Minutes</li> <li>• Report on Public Hearing at Board Meeting</li> </ul>	Adequate
Project Inducement	<ul style="list-style-type: none"> <li>• Statute</li> <li>• Regulation</li> <li>• By-Laws</li> <li>• Classes of Projects</li> <li>• UTEP</li> <li>• Local Access Policy</li> </ul>	<ul style="list-style-type: none"> <li>• Written Application</li> <li>• Cost Benefit Analysis</li> <li>• Staff Review</li> <li>• Board Attorney Oversight</li> <li>• Board Review &amp; Approval</li> </ul>	Adequate
Benefit Oversight	<ul style="list-style-type: none"> <li>• Statute</li> <li>• Regulation</li> <li>• Agency Policies</li> </ul>	<ul style="list-style-type: none"> <li>• Annual Survey of Companies</li> <li>• Staff Review</li> <li>• Exec Director Oversight</li> <li>• Board Review &amp; Approval of Annual Reporting</li> </ul>	Adequate

		<ul style="list-style-type: none"> <li>• Board Attorney Oversight</li> </ul>	
PILOT Benefits Oversight	<ul style="list-style-type: none"> <li>• Uniform Tax Exemption Policy</li> <li>• Statute</li> <li>• Regulation</li> </ul>	<ul style="list-style-type: none"> <li>• Review of comparable properties/ assessment value</li> <li>• Review of cost of improvements</li> <li>• Review by School District Superintendent, Town Supervisor, Village Mayor, and the County Executive</li> <li>• Review by Agency Attorney</li> <li>• Board Review &amp; Approval</li> </ul>	Adequate
Sales Tax Exemption Oversight	<ul style="list-style-type: none"> <li>• Statute</li> <li>• Regulation</li> <li>• Agency Policy</li> </ul>	<ul style="list-style-type: none"> <li>• Staff Review of project documents</li> <li>• Attorney Review</li> <li>• Staff review of ST -60 and supplemental letter when additional agents are appointed for a project</li> <li>• Board review and approval</li> </ul>	Adequate
Recapture of Benefits	<ul style="list-style-type: none"> <li>• Statute</li> <li>• Regulation</li> <li>• Agency Policy</li> <li>• Lease Documents</li> </ul>	<ul style="list-style-type: none"> <li>• Annual Survey of projects</li> <li>• Annual Employment Report</li> <li>• Staff Review of reported numbers versus application numbers</li> <li>• Explanations from Companies</li> <li>• Board Review &amp; Approval of Report &amp; Recommendations</li> </ul>	Adequate
Agency Service Contracts	<ul style="list-style-type: none"> <li>• Procurement Policy</li> <li>• Funding Policy</li> <li>• EPP Policy &amp; Guidelines</li> <li>• Inducement to Prospects Policy</li> </ul>	<ul style="list-style-type: none"> <li>• Review by Staff</li> <li>• Attorney Review</li> <li>• Board Review &amp; Approval</li> <li>• Formal Contracts for EPP</li> <li>• Annual Audit of Expenditures</li> </ul>	Adequate
Agency Fees	<ul style="list-style-type: none"> <li>• Project Fee Policy</li> <li>• Legal Fee Policy</li> </ul>	<ul style="list-style-type: none"> <li>• Staff Review</li> <li>• Board Review &amp; Approval</li> <li>• Annual Audit</li> <li>• Attorney Review</li> </ul>	Adequate
<b>Public Access</b>			
Documents & Administration	<ul style="list-style-type: none"> <li>• Statute</li> <li>• Regulation</li> <li>• Foil Policy</li> </ul>	<ul style="list-style-type: none"> <li>• Annual Election of Foil Officer</li> <li>• Annual Election of Foil</li> </ul>	Adequate

		Appeals Officer	
Public Comment	<ul style="list-style-type: none"> <li>• Statute</li> <li>• Regulations</li> <li>• Board By-Laws</li> </ul>	<ul style="list-style-type: none"> <li>• Publication of Hearing Notices</li> <li>• Written Record of Proceedings</li> <li>• Report public comments to the Board for each project</li> </ul>	Adequate
<b>Agency Administration</b>			
Understanding of Mission, Goals, Process & Controls	<ul style="list-style-type: none"> <li>• Statute</li> <li>• Agency By-Laws</li> <li>• Agency Policies</li> </ul>	<ul style="list-style-type: none"> <li>• PAAA Training</li> <li>• New Member Orientation</li> <li>• Study Sessions</li> <li>• Annual Acknowledgement of Responsibilities</li> <li>• Agency Handbook - Reference Material for Board</li> </ul>	Adequate
Ethics & Conflict of Interests	<ul style="list-style-type: none"> <li>• Statute</li> <li>• Conflict of Interest Policy</li> <li>• Agency Code of Ethics</li> </ul>	<ul style="list-style-type: none"> <li>• Annual Conflicts Acknowledgement</li> <li>• Annual COI statement</li> <li>• Conflict of interest certificate signed at every meeting</li> <li>• Whistle Blower Officer</li> </ul>	Adequate
<b>Agency Finances</b>			
Financial Planning & Expenditures	<ul style="list-style-type: none"> <li>• Statute</li> <li>• Regulation</li> <li>• Agency Policies</li> <li>• Procurement Policy</li> </ul>	<ul style="list-style-type: none"> <li>• Annual Budget</li> <li>• Annual Audit</li> <li>• County Contract for Services</li> <li>• Board Monthly Review of Finances</li> <li>• Board Approval of Monthly Payment of Bills</li> <li>• Signature Authority and Two Signature for all expenditures</li> </ul>	Adequate
Financial Safeguards	<ul style="list-style-type: none"> <li>• Statute</li> <li>• Procurement Policy</li> <li>• Travel Policy</li> </ul>	<ul style="list-style-type: none"> <li>• Approval of Board of all expenditures</li> <li>• Approval of County officer of shared expenditures for travel</li> </ul>	Adequate