

APPENDIX F
ONONDAGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY
REPORT ON INTERNAL CONTROLS
FY 2018

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.

FISCAL YEAR 2018 REPORT ON INTERNAL CONTROLS			
AGENCY ACTION	CONTROL	CONTROL PROCESS	FINDING
Agency Capital Projects			
Project review	<ul style="list-style-type: none"> • Statute • Regulation • By-Laws • Classes of Projects Policy • Local Access Policy 	<ul style="list-style-type: none"> • Written Application • Cost Benefit Analysis • Staff Review • Board Attorney Oversight • Board Review & Approval • Conflict of Interest Statement 	- Adequate
SEQRA Determination	<ul style="list-style-type: none"> • Statute • Regulation • By-Laws • Classes of Projects Policy 	<ul style="list-style-type: none"> • Formal EAF Statement • Staff Review • Attorney Review • Board Review & Finding 	Adequate
Public Hearing	<ul style="list-style-type: none"> • Statute • Regulation • By-Laws 	<ul style="list-style-type: none"> • Board Approval • Written Minutes • Report on Public Hearing at Board Meeting 	Adequate
Project Inducement	<ul style="list-style-type: none"> • Statute • Regulation • By-Laws • Classes of Projects • UTEP • Local Access Policy 	<ul style="list-style-type: none"> • Written Application • Cost Benefit Analysis • Staff Review • Board Attorney Oversight • Board Review & Approval 	Adequate
Benefit Oversight	<ul style="list-style-type: none"> • Statute • Regulation • Agency Policies 	<ul style="list-style-type: none"> • Annual Survey of Companies • Staff Review • Exec Director Oversight • Board Review & Approval of Annual Reporting • Board Attorney Oversight 	Adequate
PILOT Benefits Oversight	<ul style="list-style-type: none"> • Uniform Tax Exemption Policy 	<ul style="list-style-type: none"> • Review of comparable properties/ assessment value 	

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

		the Board for each project	
Agency Administration			
Understanding of Mission, Goals, Process & Controls	<ul style="list-style-type: none"> • Statute • Agency By-Laws • Agency Policies 	<ul style="list-style-type: none"> • PAAA Training • New Member Orientation • Study Sessions • Annual Acknowledgement of Responsibilities • Agency Handbook - Reference Material for Board 	Adequate
Ethics & Conflict of Interests	<ul style="list-style-type: none"> • Statute • Conflict of Interest Policy • Agency Code of Ethics 	<ul style="list-style-type: none"> • Annual Conflicts Acknowledgement • Annual COI statement • Conflict of interest certificate signed at every meeting 	Adequate
Agency Finances			
Financial Planning & Expenditures	<ul style="list-style-type: none"> • Statute • Regulation • Agency Policies • Procurement Policy 	<ul style="list-style-type: none"> • Annual Budget • Annual Audit • County Contract for Services • Board Monthly Review of Finances • Board Approval of Monthly Payment of Bills • Signature Authority and Two Signature for all expenditures 	Adequate
Financial Safeguards	<ul style="list-style-type: none"> • Statute • Procurement Policy • Travel Policy 	<ul style="list-style-type: none"> • Approval of Board of all expenditures 	Adequate