

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

**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>REPORT ON INTERNAL CONTROL STRUCTURE AND PROCEDURES</b>			
<b>AGENCY ACTION</b>	<b>CONTROL STRUCTURE</b>	<b>CONTROL PROCEDURE</b>	<b>FINDING</b>
Agency Capital Projects	Procurement Policy Property Disposition Policy	Board Review and Approval Staff Recommendation	Adequate
Project Review	Statute Regulation By-Laws Classes of Projects Policy Local Access Policy	Written Application Cost Benefit Analysis Staff Review Board Attorney Oversight Board Review & Approval Conflict of Interest Statement	Adequate
SEQRA Determination	Statute Regulation By-Laws Classes of Projects Policy	Formal EAF Statement Staff Review Attorney Review Board Review & Finding	Adequate
Public Hearing	Statute Regulation By-Laws	Board Approval Written Minutes Report on Public Hearing at Board Meeting	Adequate
Project Inducement	Statute Regulation By-Laws Classes of Projects UTEP Local Access Policy	Written Application Cost Benefit Analysis Staff Review Board Attorney Oversight Board Review & Approval	Adequate
Benefit Oversight	Statute Regulation Agency Policies	Annual Survey of Companies Staff Review Exec Director Oversight Board Review & Approval of Annual Reporting Board Attorney Oversight	Adequate
PILOT Benefits Oversight	Uniform Tax Exemption Policy Statute Regulation	Review of comparable properties/ assessment value Review of cost of improvements Review by School District Superintendent, Town	Adequate

		Supervisor, Village Mayor, and the County Executive Review by Agency Attorney Board Review & Approval	
Sales Tax Exemption Oversight	Statute Regulation Agency Policy	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	Statute Regulation Agency Policy Lease Documents	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	Procurement Policy Funding Policy EPP Policy & Guidelines Inducement to Prospects Policy	Review by Staff Attorney Review Board Review & Approval Formal Contracts for EPP Annual Audit of Expenditures	Adequate
Agency Fees	Project Fee Policy Legal Fee Policy	Staff Review Board Review & Approval Annual Audit Attorney Review	Adequate
<b>Public Access</b>			
Documents & Administration	Statute Regulation Foil Policy	Annual Election of Foil Officer Annual Election of Foil Appeals Officer	Adequate
Public Comment	Statute Regulations Board By-Laws	Publication of Hearing Notices Written Record of Proceedings Report public comments to the Board for each project	Adequate
<b>Agency Administration</b>			
Understanding of Mission, Goals, Process & Controls	Statute Agency By-Laws Agency Policies	PAAA Training New Member Orientation Study Sessions Annual Acknowledgement of Responsibilities Agency Handbook - Reference Material for Board	Adequate
Ethics & Conflict of Interests	Statute Conflict of Interest Policy	Annual Conflicts Acknowledgement	Adequate

	Agency Code of Ethics	Annual COI statement Conflict of interest certificate signed at every meeting	
<b>Agency Finances</b>			
Financial Planning & Expenditures	Statute Regulation Agency Policies Procurement Policy	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	Statute Procurement Policy Travel Policy	Approval of Board of all expenditures	Adequate