



STATE OF NEW YORK
Authorities Budget Office

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July 17, 2012

Mr. Jonathan Daniels
Executive Director
Port of Oswego Authority
1 East 2nd Street
Oswego, NY 13126

Dear Mr. Daniels:

The Authorities Budget Office (ABO) is authorized to assist public authorities improve management practices and the procedures by which their activities and financial practices are disclosed to the public. Pursuant to Section 2800 of Public Authorities Law, state and local authorities are to make documents pertaining to their mission, current activities, annual financial reports, budgets and independent audit reports accessible to the public on the authority's official or shared web site. To assist state and local authorities meet their disclosure and reporting obligations, the ABO has issued Policy Guidance No. 10-03: "Posting and Maintaining Reports on Public Authority Web Sites". This guidance provides a checklist of policies, reports and other information that the Authority should maintain online in accordance with the Public Authorities Reform Act of 2009 (Act).

On July 16, 2012 we reviewed the Port of Oswego Authority's web site. Our review was limited to verifying that the required information is posted on the Authority's web site. It did not address the substance of these documents. The results of our assessment are attached. Please review these findings. Should the Authority need to post additional information to meet the accountability and transparency requirements of Section 2800 of Public Authorities Law, we ask that you do so by August 24, 2012. When done, please provide us with a written confirmation that such actions were taken. You may view Policy Guidance No. 10-03 at www.abo.state.ny.us. Please contact us if you have any additional questions.

Sincerely,

David Kidera
Director

Enclosure

cc: Terrence Hammill, Port of Oswego Authority Board of Directors Chair

Review of Port of Oswego Authority

Information To Be Posted on Public Authority's Web Site	Posted on Web site (Yes/No)
Authority Mission Statement	Yes
Authority Enabling Statute	No
Authority By-laws	No
Authority Code of Ethics	Yes
Authority Organization Chart – posting, at a minimum, the Authority's executive structure and major organizational units.	Yes
Report on Operations and Accomplishments - Description of the Authority's operations, completed and active projects, as well as any material changes in Authority operations and programs	No
Subsidiaries, Affiliates, and Major Authority Units and required subsidiary reports per statute	None listed
List of Authority Board Members, including appointing entity, appointment dates, term and professional experience, background and qualifications of each member and officer	Yes
Executive Management Team (making more than \$100,000 in annual salary) - including professional background, experience and qualifications	Yes
Authority Performance Measures	Yes
Authority Performance Measures Report	No
Authority Schedule of Debt	No even though debt listed in PARIS
Management's Assessment of the Authority's Internal Control Structure and Procedures - including a description of operating and financial risks	No
Board meeting agendas and meeting minutes	No meeting minutes posted since July 2011
Board meeting webcasts	No webcasts posted since 12/19/2011
Schedule and notices of all board meetings	No
List of Committees and Committee Members	Yes but no Finance Committee shown and debt shown in PARIS
Committee meeting notices and agendas	No
Committee meeting minutes and webcasts	No
Annual Budget Report and details of 4-year financial plan	No when click it takes you to organizational chart. Budget is listed under admin staff but no 4 yr fin plan shown
Annual Independent Certified Financial Audit	Yes
Independent audit report on internal controls	Yes
Independent audit management letter	Yes
List of Real Property owned by the Authority	No
Property Acquisition and Disposition Policies	No
Personal and Real Property Transactions	None shown
Policies for the procurement of all goods and services	Yes
Annual Procurement Report - post the reports generated from the PARIS Procurement Report, and include name of the Authority's Procurement Officer	No transactions shown No Procurement Officer listed
Investment Policies	No – links to Certified Financial Audit

Annual Investment Report, including the investment audit results and management letter, record of investment income of the authority and a list of fees paid for investment services	No
Fee Schedules (if applicable) - list of any service or administrative fees charged	No
Current Year Official Statements (for those authorities issuing debt)	No

Date of Review: July 16, 2012