



STATE OF NEW YORK
Authorities Budget Office

P O Box 2076
Albany, NY 12220-0076
WWW.ABO.NY.GOV

e-mail address:
info@abo.ny.gov

Local: 518-474-1932
Toll Free: 1-800-560-1770

February 16, 2022

Jennifer Slywka
Chief Executive Officer
Geneva Industrial Development Agency
47 Castle Street
Geneva, New York 14456

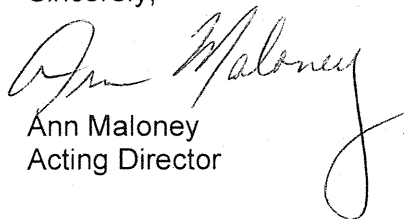
Dear Jennifer Slywka:

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 website. To assist state and local authorities meet their disclosure and reporting obligations, the ABO has issued Policy Guidance No. 21-01: "Posting and Maintaining Reports on Public Authority Websites". 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 and other provisions of law.

Between February 4, 2022 and February 10, 2022 we reviewed the Geneva Industrial Development Agency's (Authority) website. Our review was limited to verifying that the required information is posted on the Authority's website and did not address the substance of these documents. Our review focused on data for the fiscal year ending September 30, 2021. We have concluded that the Authority is not making certain required information available on its website. Please review the attached findings and take appropriate action so that all information required under Section 2800 of Public Authorities Law is available online and easily accessible to the public.

Please provide us with a written confirmation that you have fully addressed these concerns by March 16, 2022. You may view Policy Guidance No. 21-01 at www.abo.ny.gov. Please contact us if you have any additional questions.

Sincerely,


Ann Maloney
Acting Director

Enclosure

cc: Anne Nenneau, Chair
Rick Bley, Co-Chair
Geneva Industrial Development Agency

Review of Geneva Industrial Development Agency's Website

Information To Be Posted on Public Authority's Website	Posted on Website (Yes/No)
Mission Statement	No
Enabling Statute	No
By-laws	Yes
Code of Ethics	No
Conflict of Interest Policy	No
Whistleblower Policy	Yes
Organization Chart – including, at a minimum, the IDA's executive structure and major organizational units	No
Report on Operations and Accomplishments – including a description of the Authority's operations, completed and active projects, as well as any material changes in Authority operations and programs	No
List of IDA Board Members - including appointing entity, appointment dates, and term	Yes, but no information on appointing entity, appointment date, and term included
Each IDA board member's current employment and professional background	No
List of Committees and Committee Members	Yes
Executive Management Team - including professional background and qualifications	Yes, but no background or qualifications
Authority Performance Measures	No
Annual Performance Evaluation indicating status of Performance Measures	No
Authority Schedule of Debt (including conduit debt)	Yes
Management's Assessment of the Authority's Internal Control Structure and Procedures - including a description of operating and financial risks and any policies to mitigate risk	No
Board meeting schedule	No
Board meeting notice	N/A
Board agendas	Yes, but not for 2020
Board packets	No
Board meeting minutes	Yes, but the 1/7/22 minutes and some minutes for 2021 are not posted
Board meeting webcasting and video recordings	Yes, but difficult to locate since they are included in the City of Geneva's YouTube channel
Board resolutions	No
Committee meeting schedule	No
Committee meeting notice	No
Committee meeting agendas	No
Committee meeting packets	No
Committee meeting minutes	No
Committee meeting webcasting and video recordings	No
Annual Budget Report and details of 4-year financial plan	No
Annual Independent Certified Financial Audit	Yes, but not for 2020-21
Independent Auditor's Report on Internal Controls over Financial Reporting	Yes, but not for 2020-21

Independent audit management letter	No
List of grants provided - including grant recipient's name and address, the purpose of the grant, date awarded, and amount awarded	N/A
List of loans provided - including borrower's name and address, loan purpose, date awarded, amount issued, term of the loan, repayment status, principal repaid and amount outstanding as of the end of the fiscal year	N/A
List of bonds issued - including bond recipient's name, amount of bonds issued, purpose of bonds, and current amount outstanding as of the end of the fiscal year	No
List of active IDA projects, including the current year's financial assistance (tax exemptions received and PILOT payments made) and existing jobs	No
Assessment of the progress of each active project	No
Standard Application form	No
Applications for all active projects	No
Resolutions for all active projects	No
Project Agreements - including PILOT agreements (if applicable) for all active projects	No
Uniform Evaluation Criteria and Selection Policy	No
Uniform Tax Exemption Policy	Yes
Policies for the Suspension, Discontinuance or Modification of Financial Assistance	No
Recapture Policy - including policies for return of all or part of financial assistance provided (PILOT and tax exemptions) when a material violation occurs	Yes, located in the UTEP
Annual Compliance Report Regarding State Sales Tax Recaptures (ST-62)	No
Property Acquisition Policies	No
Property Disposition Policies	Yes
List of Real Property owned by the Authority	No
Personal Property Transactions	No, if none, this should be stated
Real Property Transactions	No, if none, this should be stated
Policies for the procurement of all goods and services	Yes
Annual Procurement Report	No
Authority's Procurement Officer	No
Investment Policies	Yes
Annual Investment Report - including the investment audit results and management letter, record of investment income, list of fees paid for investment services, and explanation of any amendments to the Investment Policy	No
Fee Schedules (if applicable) of any service or administrative fees charged	No
Current Year Official Statements or similar bond documents	N/A

*Review conducted by the Authorities Budget Office from February 4, 2022 through February 10, 2022