



STATE OF NEW YORK  
**Authorities Budget Office**

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June 6, 2018

James Johnson  
Chief Executive Officer  
Steuben County Industrial Development Agency  
P.O. Box 393  
Bath, New York 14810

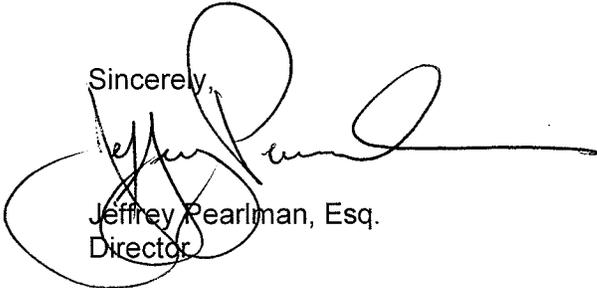
Dear Mr. Johnson:

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).

Between June 4, 2018 and June 5, 2018, we reviewed the Steuben County Industrial Development Agency's (Authority) 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. Our review focused on data for the fiscal year ended December 31, 2017. We found that the Authority needs to make additional required information available on its web site. Please review the attached findings and take the 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 July 5, 2018. You may view Policy Guidance No. 10-03 at [www.abo.ny.gov](http://www.abo.ny.gov). Please contact us if you have any additional questions.

Sincerely,



Jeffrey Pearlman, Esq.  
Director

Enclosure  
cc: Michael Nisbet, Chair  
Steuben County Industrial Development Agency

## Review of Steuben County Industrial Development Agency's Web Site

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	Yes
Authority Code of Ethics	Yes
Authority Organization Chart – posting, at a minimum, the IDA's executive structure	Yes
Report on Operations and Accomplishments	Yes
List of IDA Board Members, including appointing entity, appointment dates, term and professional experience and background of each member and officer	Yes, but appointing entity not provided
Executive Management Team - including professional background and qualifications	Yes
Authority Performance Measures	Yes
Authority Performance Measures Report	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	No
Board meeting agendas and meeting minutes	Yes, but agendas not posted prior to meeting and minutes not posted timely
Schedule and notices of all board meetings	Yes
List of Committees and Committee Members	Yes
Committee meeting notices and agendas	No
Committee meeting minutes	No
Annual Budget Report and details of 4-year financial plan	Yes, but no 4-year financial plan
Annual Independent Certified Financial Audit	Yes
Independent Auditor's Report on Internal Controls over Financial Reporting	Yes
Independent audit management letter	No, most recent is for 2016
Uniform Tax Exemption Policy	Yes
List of active IDA projects, including project application information and current year's financial assistance (tax exemptions received and PILOT payments made)	Yes
List of Real Property owned by the Authority	No, most recent is for 2016
Property Acquisition and Disposition Policies	Yes, but no acquisition policy
Personal and Real Property Transactions	Yes
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	Yes, but procurement officer not identified
Investment Policies	Yes
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, the document posted does not meet requirements
Fee Schedules (if applicable) - list of any service or administrative fees charged	Yes
Current Year Official Statements (including conduit debt)	N/A

\*Review conducted by the Authorities Budget Office between June 4, 2018 and June 5, 2018