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December 14, 2023

Lowell Feldman
Chair and Chief Executive Officer
Sunset Lake Local Development Corporation
c/o Sullivan County Manager's Office
100 North Street
Monticello, New York 12701

Dear Lowell Feldman:

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. 22-01: "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 April 28, 2023 and May 8, 2023, we reviewed the Sunset Lake Local Development Corporation'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 current information and required data for the fiscal year ending December 31, 2022. We have concluded that the Authority is not making certain required information available on its website. 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 February 1, 2024. You may view Policy Guidance No. 22-01 at www.abo.ny.gov. Please contact us if you have any additional questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffrey Pearlman", written over a circular stamp.

Jeffrey Pearlman
Acting Director

Enclosure

Review of Sunset Lake Local Development Corporation's Website

Information To Be Posted on Public Authority's Website	Posted on Website (Yes/No)
Mission Statement	Yes
Certificate of Incorporation	Yes
By-laws	Yes
Code of Ethics	Yes
Conflict of Interest Policy	No
Whistleblower Policy	Yes
Organization Chart – including, at a minimum, the LDC'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 LDC Board Members - including appointing entity, appointment dates, and term	Yes
Each LDC board member's current employment and professional background	Yes, but professional backgrounds are not included for all members
List of Committees and Committee Members	No
Executive Management Team - including professional background and qualifications	No
Authority Performance Measures	No
Annual Performance Evaluation indicating status of Performance Measures	No
Authority Schedule of Debt (including conduit debt)	N/A, no debt outstanding
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	No
Board agendas	Yes
Board packets	Yes, included in meeting agendas
Board meeting minutes	Yes, but recent meetings minutes are not included
Board meeting webcasting and video recordings	No, audio recordings only
Board resolutions	Yes, included in meeting agendas
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, most recent report is 2021
Annual Independent Certified Financial Audit	Yes, but not for 2022
Independent Auditor's Report on Internal Controls over Financial Reporting	Yes, but not for 2022
Independent audit management letter	Yes, but not for 2022
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	N/A
Property Acquisition Policies	No
Property Disposition Policies	No
List of Real Property owned by the Authority	No
Personal Property Transactions	No, if none this should be stated
Real Property Transactions	No, property transaction in 2021 not included
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 between April 28, 2023 and May 8, 2023